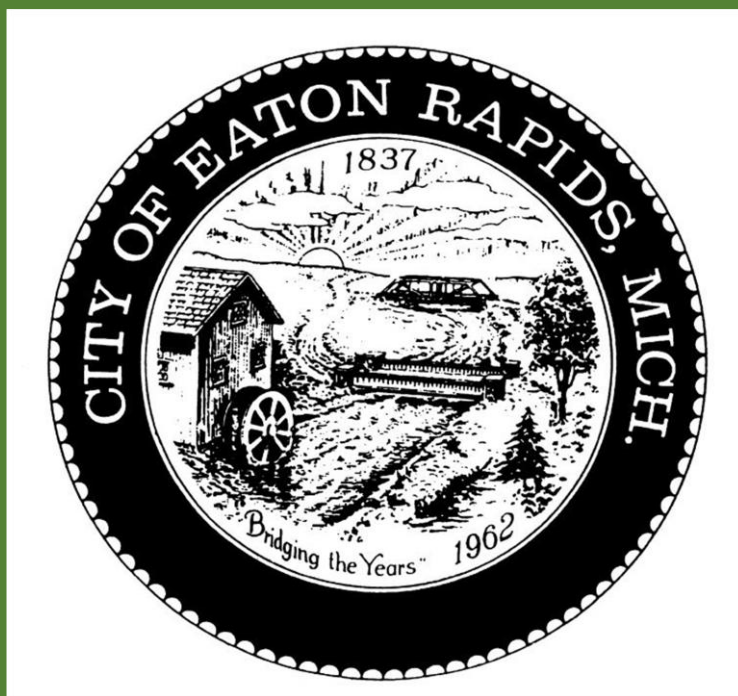


# CITY OF EATON RAPIDS ANNUAL BUDGET



FISCAL YEAR 2019-2020 AND 2020-2021

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## City Administration

### **City Council**

Paul Malewski, Mayor  
Pam Colestock, Mayor Pro Tem  
Gary Wichman  
Mike Harri  
Chad Burke

### **City Administration**

Aaron Desentz, City Manager  
Larry Weeks, Police Chief  
Roger McNutt, Fire Chief  
Laura Boomer, City Clerk  
Marrie Jo Carr, City Treasurer  
Lindsey Zeller, Quality of Life Director  
LeRoy Hummel, Building Official

## City Manager's Budget Message

Mayor Malewski and City Council Members,

The City Administrative Team is proud to present this budget document for Fiscal Years 2019-2020 and 2020-2021. This is the first time that the team has assembled and presented a multiple year budget document in this form. This has been an important achievement to present the City's dedication to responsible fiscal governance. While this message is presented by the City Manager, work on this document was completed at multiple levels of this organization. The budget process was multi-staged but effective. Many thanks to individuals at all levels of our organization for their work on this final document.

The City of Eaton Rapids responsibly operates many funds listed throughout this budget document. Within the past year, stricter purchasing thresholds have provided greater oversight and transparency to our fiscal responsibilities. This document and the accompanying six (6) year capital improvements plan (CIP) offer greater levels of oversight and transparency to our financial operations.

The City continues to recover from the Great Recession of the late 2000s. Property taxes continue to increase however, at a slower rate than many of the City's expenses. While state revenue sharing has increased slightly, the State of Michigan has not fully reimbursed the City for previously promised revenues. Finally, new legislation from 2018 requires the City to prefund post retirement promises; mandating more revenues be allocated each year for expenses that were previously allotted on a pay-as-you-go schedule.

The City continues to face the challenge of expensive and aging infrastructure. A comprehensive analysis of the City's utility and roads systems is being conducted to further align our upcoming infrastructure needs with our financial capabilities. Despite these large upcoming expenses, the City continues to operate highly effective utilities systems that offer services at rates lower than many of our regional competitors.

With this budget, the City plans to complete several large-scale projects including street and sidewalk maintenance and replacement, significant improvements to the Hall Street bridge, and upgrades to our electrical system. The City is investing in assets that will allow our workforce to make improvements that we previously relied on contractors to complete such as street crack sealing and patching. This will save money for other street improvement projects in the long run. Finally, we are refocusing our efforts to deliver better services through the addition of new positions in the public works and parks and recreation areas.

Despite the issues we face, the City has established a budget that will not require the use of fund balance. All expenses over the next two (2) fiscal years in our major funds (General, Streets, and Utilities) are allocated within the anticipated revenues assigned to each fiscal year. The City will post gains to those funds as we move forward and meet the challenges that lie ahead.

Aaron Desentz  
City Manager

## Financial Policies:

The budgeting and accounting policies of the City of Eaton Rapids conform to all Generally Accepted Accounting Principles (GAAP) as applicable to units of government. The following are other significant budget laws and guidelines that the City follows:

### **Charter Provisions**

The City Charter has several articles that govern the financial activities of the City:

- Chapter 6 – Administrative Service
- Chapter 7 – General Finance
- Chapter 8 – Taxation
- Chapter 9 – Special Assessments
- Chapter 10 – Borrowing Power
- Chapter 12 - Contracts
- Chapter 13 – Utilities Franchises

### **Uniform Budgeting Act**

The City is legally subject to the budgetary control requirements of the State of Michigan P.A. 621 of 1978 known as the Uniform Budgeting Act. The following statements represent a brief synopsis of the major provisions of the Uniform Budgeting Act:

- Budgets must be adopted for the General Fund and all Special Revenue Funds.
- The budget must be balanced.
- The budgets must be amended when necessary.
- Debt cannot be entered into unless permitted by law.
- Expenditures cannot exceed budget appropriations.
- Expenditures cannot be made unless authorized in the budget.
- A public hearing must be held before the budget is adopted.

While the Uniform Budgeting Act only requires that budgets are adopted for the General Fund and Special Revenue Funds, budgets are prepared and adopted for capital improvement, and enterprise funds as well.

## Uniform Chart of Accounts

The Michigan Department of Treasury publishes a Uniform Chart of Accounts of Counties and Local Units of Government. The City uses these standards to maintain and update its own chart of accounts.

## Other City Policies

The City has a set general financial administration policies and procedures. These policies provide guidelines for the financial decision making process and represent long-standing principles and practices that have helped to maintain the City's current financial stability. The City has also adopted a number of purchase control and reserve policies such as the Purchasing Policy and Investment Policy.

## City Fund Structure

### Fund Accounting

The accounts of the City are organized by funds and account groups, each of which is considered a separate accounting entity. Each fund is designated by the revenue and purpose of the specific activities or objectives of the City in accordance with special regulations or restrictions. Funds are grouped into generic fund types in three (3) categories:

### Governmental Funds

- **General Fund:** The General Fund activities are financed by revenue from general government collections. The majority of these revenues are derived from property tax collections. Other sources of revenue include permit fees, state revenue sharing, and contributions from other funds. The General Fund contains accounting for activities such as police protection, government administration, fire suppression, and parks and recreation.
- **Special Revenue Funds:** Special Revenue Funds are used to account for proceeds of revenue from financing activities requiring a separate accounting because of legal or regulatory requirements. The City has several Special Revenue Funds including Major Streets Fund, Local Streets Fund, Building Inspection Fund, and Parks and Recreation Fund. The City has two (2) special revenue funds operated by the controlling bodies which those funds are appropriately named after: the Downtown Development Authority (DDA) Fund and Local Development Finance Authority (LDFA) Fund.
- **Debt Service Funds:** Debt Service Funds are used to account for the annual payment of debt; both principal as well as interest. Enterprise Fund debt is accounted for in the Enterprise Funds.

### Proprietary Funds

- **Enterprise Funds:** The Utilities Fund accounts for the results of operations that provide water, wastewater, and electric services to the residents of the City and nearby customers connected to those systems. The rates charged for these services are set by the City Council.

## **Fiduciary Funds:**

Fiduciary Funds are those funds that are held in escrow for individuals, organizations, other governments, or other funds. The City does not include these funds in the annual budget.

## Process for Preparing the Annual Budget

The budget process for the City of Eaton Rapids is cyclical. The City staff regularly monitors the City finances throughout the year and recommendations for amendments are made as needed. The Treasurer provides the City Council a quarterly update of the City finances and provides insight on the budget throughout the year. Halfway through the fiscal year, the City Manager uses the six month figures to estimate the City's position at the end of the current fiscal year.

This year, the City Council convened for an annual goals and objectives meeting. The City Manager and staff use these goals and objectives for the basis of financial planning for the next fiscal year. Department Heads submit their requested budget to the City Manager by March. City staff meets and discusses the proposed budgets by department ahead of the Budget Committees meetings in April. The Budget Committee then reviews each department budget and each fund and offer their thoughts on the budget ahead of a presentation to the City Council.

The City Manager works with the Treasurer on a first draft of the budget. That draft is presented to Council in April at a budget workshop. The City Council offers their insight on the budget and changes are made as needed. The budget is then presented to the public at a hearing in June. The final version of the budget is presented to the City Council in June for formal adoption prior to the end of the month.

## Overview of Significant Budgeting Items

### Property Tax Information

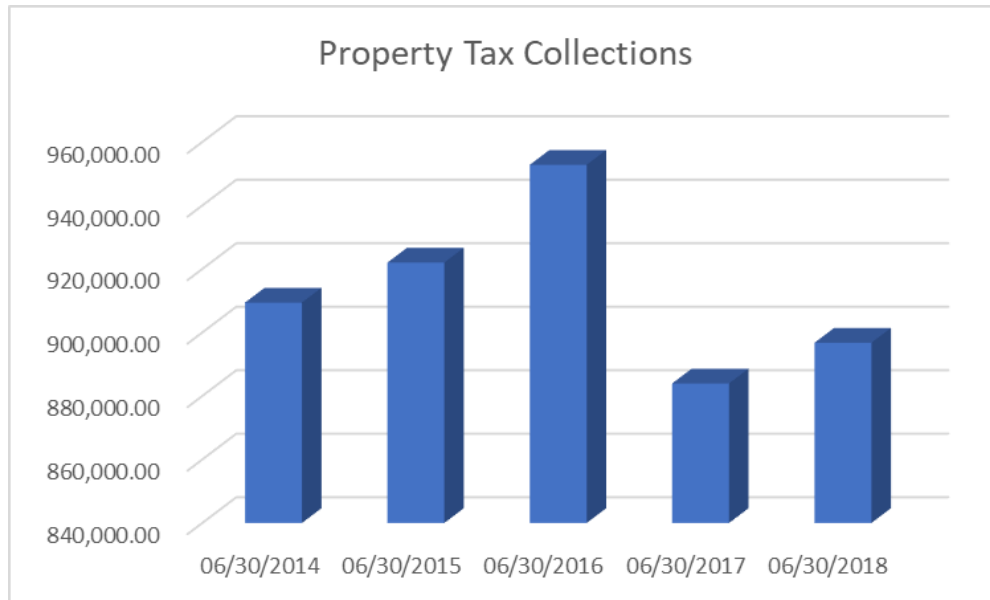
Property taxes are the largest source of revenue for the City General Fund. This revenue is mostly dependent on two (2) variables – the taxable value of all property in the City and the millage rate. The City Assessor determines the taxable value based on established assessing criteria. Millage rates in the City of Eaton Rapids are set by the City Council. The formula to determine property tax value is: Property Taxes = (Taxable Value x Millage Rate)/1000.

However, this does not account for all of the variables when analyzing actual anticipated revenues. Certain factors affect how much the City of Eaton Rapids will collect including delinquent payments, new construction, and Board of Review challenges.

The City's millage rates for the next two fiscal years will remain at the same rates that have been in effect for several years. The City levies mills for regular operating expenses (8.55 mills), and for parks and recreation services (0.855 mills). The total estimated taxable value in 2019 for the City of Eaton Rapids is 113,184,090.

Below you will see a historical representation of the City's property tax collections. Between the years of 2016 and 2017, the City lost a significant tax tribunal case resulting in a significant loss to the City's

previously calculated taxable values. Despite this, the City's collections have continued to increase every year. However, this represents an annual increase of 1% which does not keep up with the current rate of inflation. Prop A and Headlee are two laws that prevent the City's property taxes from growing beyond our current rate. The only way that the City will see significant increases to our taxable value is either a change in the law or in new construction being added within our borders.



### State Revenue Sharing

Revenues received from the State of Michigan are very important to the City of Eaton Rapids. The annual estimates for revenue sharing from the State of Michigan are published by the Michigan Department of Treasury and can be found on their website. In past years, the State of Michigan decreased the amount that it gave to all municipalities. In very recent years, that amount has gradually increased.

### Street Funds

Street funds come to the City of Eaton Rapids from the Michigan Department of Transportation. These funds are allocated through a formula as prescribed by Public Act 51. This formula is dependent on the community's population and the length of road that the community maintains. The Michigan Department of Transportation (MDOT) releases an annual worksheet that allows a municipality to estimate the amount of funds it will receive through this program.



## Road Projects

The City has budgeted a number of road projects in the next two fiscal years. Between 2019 and 2021 the City has planned three (3) different construction projects. The Hall Street bridge repair project is set to begin in summer of 2019 and is captured in the budget for 2019-2020. The City also plans to complete two (2) other street repair projects in the 2019 and 2020 construction season.

## Utilities Revenue

The City charges for three (3) utility services that we provide; water, sewer, and electric. The rates for these services are set by the City Council. Water and sewer charges have remained flat for several year. The City has seen an increase in electricity sales revenue since 2016. The electric department in total went from \$9 million in annual sales in 2014 to \$10.1 million in sales in 2018.

Electric Dept.	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Revenues	9,008,986.15	9,015,712.63	8,745,597.69	9,431,199.29	10,157,294.45

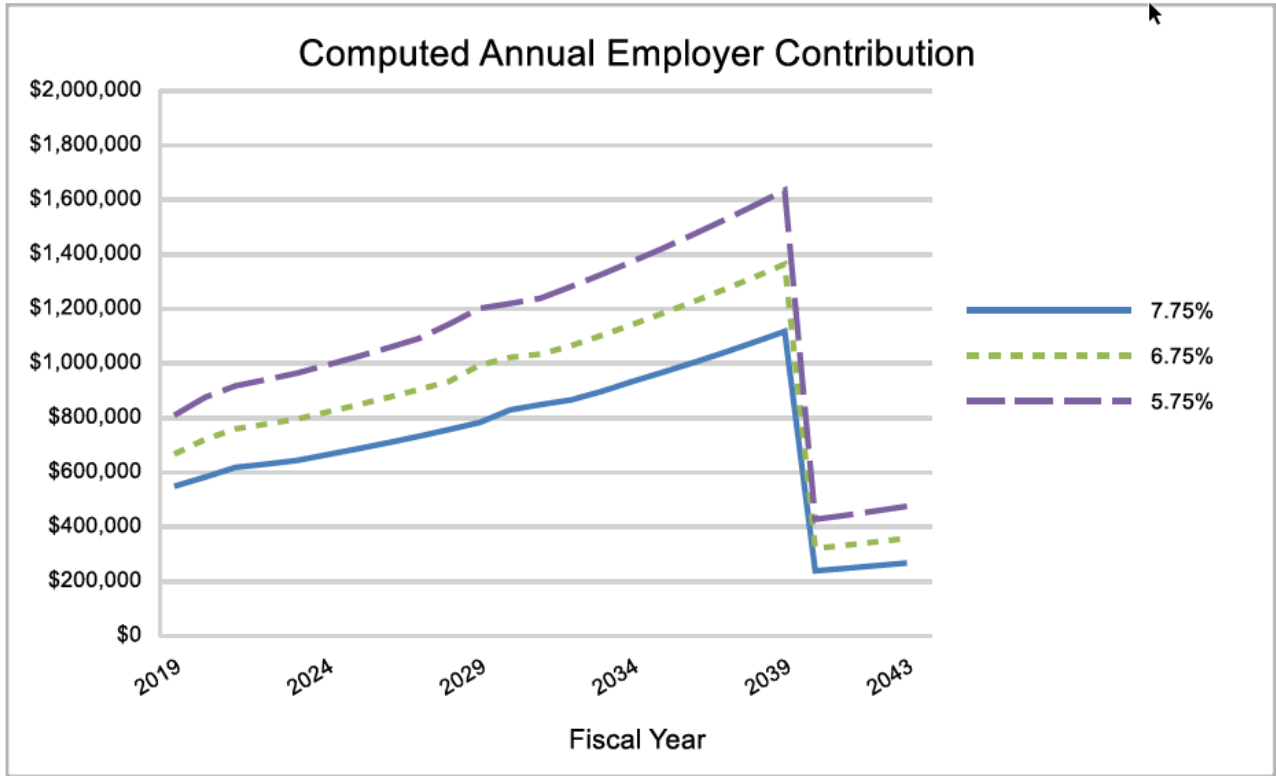
## Power Purchases

The City of Eaton Rapids supplies electric power to over 5,200 residents within and outside of the City's boundaries. The City enters into power purchase agreements as part of a collaborative purchasing organization called the Michigan Public Power Agency. Through the MPPA, the City purchases over \$7 million in energy from outside providers and through the purchase of shared assets with other municipal electric service providers.

## Pension/OPEB

The State of Michigan passed PA 202 which requires municipalities to prefund health insurance benefits for retirees. As part of a Corrective Action Plan filed with the State of Michigan, the City plans to contribute an extra \$140,000 to a trust fund in order to meet the PA 202 obligations. The City's requirement to prefund pension promises has also led to an increase in annual contributions to fund future pension promises. With the estimated decrease in average market returns, the City will need to continue to contribute more annually in order to keep up with our obligations. Depending on future market returns, the City at our best prediction will spend between \$550,00 to \$1.1 million on pension each year. If the average rate of return falls below 6%, that top figure could be over \$1.6 million.

The City continues to use all of the tools necessary to address out pension liabilities. The City has successfully negotiated for lower future multipliers with our unions and will eventually phase out defined benefit plans over time.



## Fund Balance Information

Government units organize their accounting systems into separate funds. A fund is a set of accounting records that is segregated for the purpose of carrying out a particular activity. The fund is established for accounting purposes to demonstrate that financial resources are being used for the permitted purposes of that resource. A fund balance is created when fund revenues exceed fund expenditures for a fiscal period or a series of fiscal periods. The difference between the fund's assets and liabilities equals the fund balance. The fund balance can increase or decrease from year to year depending on the difference between revenues and expenditures in that year.

Note that a fund balance is not the same as a cash account and does not correspond to the City's bank balance. A fund balance is an internal accounting system for cash and receivables as well as liabilities such as payables. In addition, a portion of the fund balance may be committed by Council or the City Administration for a specific project.

Some State and Federal mandates require the City to establish separate funds for particular funds. Special Revenue Funds such as the Major Street Fund and Local Street Fund are established based on these requirements. Any leftover balance must be used for projects related to the requirements of those revenues as set by the State and Federal government. The City's General Fund encompasses the City's activities not required to be separated into different funds. The balance of these funds can be used by the City for any general purpose.

## How Much is a Sufficient Fund Balance?

An appropriate fund balance is important for financial planning and for long term financial success. It is important to determine the amount of fund balance to meet the needs of the City and to not accumulate too large a balance without a specific purpose for doing so.

## The Use of Fund Balance

The fund balance of a particular fund must be used on projects and objectives that the particular revenue is designated to fund. Furthermore, fund balance can be earmarked for particular purposes. The Governmental Accounting Standards Board (GASB) developed classifications for fund balances:

- Non-spendable: These classifications are generally from external sources such as legal or contract requirements. Non-spendable funds can also be non-cash items such as inventory or prepaid amounts.
- Restricted: Typically used for external restrictions by creditors, laws, or regulations. For example, bond reserve accounts are restricted funds.
- Committed: Amounts can be used for specific purposes imposed by formal action of the City Council such as a resolution or through an ordinance adopted by City Council.
- Assigned: This classification shows the governing body's intent to use funds for a particular purpose. This classification generally requires some action by the Council to indicate who is authorized to assign these funds on behalf of the City.
- Unassigned: This is the balance of the fund after all other allocations are made to the above classifications.

The City currently uses a designation of Restricted for some funds such as bond reserve funds. All other funds in the remaining fund balance are unassigned at this time. The City does not currently have a policy that requires a set fund balance. However, the City has been very responsible in keeping a fund balance above what many industry experts recommend as a minimum percentage of annual expenditures.

## Estimated Fund Balance

<b>Cash Balances/Available Fund Balance Year End</b>				
<b>Fund</b>	<b>FY 17/18 Actual</b>	<b>FY 18/19 Projected</b>	<b>FY 19/20 Projected</b>	<b>FY 20/21 Projected</b>
101 General	\$644,847.14	\$892,707.30	\$921,971.76	\$1,013,696.67
150 Cemetery Perpetual Care	\$83,327.81	\$76,227.81	\$79,227.81	\$82,227.81
202 Major Street	\$252,222.70	\$398,714.48	\$657,890.02	\$1,027,514.81
203 Local Street	\$499,683.62	\$543,078.02	\$589,991.21	\$669,571.17
204 County Road	\$297,931.04	\$330,680.55	\$330,680.55	\$332,693.05
207 Act 302	\$5,128.69	\$4,157.55	\$4,157.55	\$4,157.55
208 Parks and Recreation	\$144,961.16	\$158,980.28	\$170,367.28	\$186,442.28
210 Eaton Rapids Air	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00
217 Arts Council	\$840.00	\$840.00	\$840.00	\$840.00
220 Curb Grant	\$8,534.12	\$8,534.12	\$8,534.12	\$8,534.12
223 CERT	\$216.04	\$216.04	\$0.00	\$0.00
249 Building Inspection	\$49,845.75	\$24,883.48	\$25,528.48	\$26,885.48
598 Utilities	\$6,276,827.78	\$7,591,698.40	\$8,091,698.40	\$8,691,698.40
611 Motor Pool	\$579,238.01	\$339,532.79	\$293,010.74	\$0.00

The City is working diligently to increase the amount of available fund balance in the General fund. By the end of the current fiscal year, we anticipate that the City will have nearly \$900,000 available in the General Fund balance; representing 36% of average annual expenses within the fund. Over the next two years, the City hopes to increase this amount to over \$1 million representing 40% of annual expenses.

Both the Parks and Recreation and Building Inspection Fund are special revenue funds that collect money for those activities. We anticipate a small amount of growth in the Parks and Recreation Fund which can be used for future quality of life improvements. The Building Inspection Fund will not grow as there is no immediate reason to grow a sizeable fund balance in this department. The other smaller special revenue funds will similarly keep a small fund balance going forward.

The Utilities Fund will see a significant increase over the next couple of years posting nearly \$2.4 million to the available cash fund balance. Similar to the Major and Local Street funds, this money will be needed for future upgrades planned in the utilities master plan.

Currently, the City is planning a draw down of the Motor Pool Fund. The motor pool fund is an internal service fund previously used to allocate vehicle expenses per department for shared vehicle resources. However, the City eventually moved away from this practice; opting instead to directly allocate vehicle expenses to each respective department and fund. Expenses in this fund match planned vehicle purchases listed in the Capital Improvements Plan.

## Debt Data

Below is a series of charts indicating the amount and years left to pay off both each of the City's bonds as well as the principal payments. Debt is held within several of the City's funds including LDFA, DDA, Building Authority, and Utilities Funds. Many of these bonds will reach the date of maturity in the next five years.

### **2008 CAPITAL IMPROVEMENT BOND**

ECONOMIC DEVELOPMENT		<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2018/2019	1-Dec		\$ 5,625.00	\$ 5,625.00
	1-Jun	<u>\$ 40,000.00</u>	<u>\$ 5,625.00</u>	<u>\$ 45,625.00</u>
		\$ 40,000.00	\$ 11,250.00	\$ 51,250.00
2019/2020	1-Dec		\$ 4,625.00	\$ 4,625.00
	6-Jan	<u>\$ 45,000.00</u>	<u>\$ 4,625.00</u>	<u>\$ 49,625.00</u>
		\$ 45,000.00	\$ 9,250.00	\$ 54,250.00
2020/2021	12.1		\$ 3,500.00	\$ 3,500.00
	6.01	<u>\$ 45,000.00</u>	<u>\$ 3,500.00</u>	<u>\$ 48,500.00</u>
		\$ 45,000.00	\$ 7,000.00	\$ 52,000.00
2021/2022	12.1		\$ 2,375.00	\$ 2,375.00
	6.01	<u>\$ 45,000.00</u>	<u>\$ 2,375.00</u>	<u>\$ 47,375.00</u>
		\$ 45,000.00	\$ 4,750.00	\$ 49,750.00
2022/2023	12.1		\$ 1,250.00	\$ 1,250.00
	6.01	<u>\$ 50,000.00</u>	<u>\$ 1,250.00</u>	<u>\$ 51,250.00</u>
		\$ 50,000.00	\$ 2,500.00	\$ 52,500.00

### **DWRF - 598**

DRINKING WATER PROGRAM		<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2019/2020	1-Oct		\$ 1,060.00	\$ 1,060.00
	1-Apr	<u>\$ 84,806.00</u>	<u>\$ 1,060.00</u>	<u>\$ 85,866.00</u>
		\$ 84,806.00	\$ 2,120.00	\$ 86,926.00

**DEBT SERVICE**

SEWER IMPROVEMENT		<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2018/2019	1-Oct		\$ 45,286.94	\$ 45,286.94
	1-Apr	<u>\$ 500,000.00</u>	<u>\$ 45,286.94</u>	<u>\$ 545,286.94</u>
		\$ 500,000.00	\$ 90,573.88	\$ 590,573.88
2019/2020	1-Oct		\$ 39,974.44	\$ 39,974.44
	1-Apr	<u>\$ 510,000.00</u>	<u>\$ 39,974.44</u>	<u>\$ 549,974.44</u>
		\$ 510,000.00	\$ 79,948.88	\$ 589,948.88
2020/2021	1-Oct		\$ 34,555.69	\$ 34,555.69
	1-Apr	<u>\$ 520,000.00</u>	<u>\$ 34,555.69</u>	<u>\$ 554,555.69</u>
		\$ 520,000.00	\$ 69,111.38	\$ 589,111.38
2021/2022	1-Oct		\$ 29,030.69	\$ 29,030.69
	1-Apr	<u>\$ 530,000.00</u>	<u>\$ 29,030.69</u>	<u>\$ 559,030.69</u>
		\$ 530,000.00	\$ 58,061.38	\$ 588,061.38
2022/2023	1-Oct		\$ 23,399.44	\$ 23,399.44
	1-Apr	<u>\$ 540,000.00</u>	<u>\$ 23,399.44</u>	<u>\$ 563,399.44</u>
		\$ 540,000.00	\$ 46,798.88	\$ 586,798.88
2023/2024	1-Oct		\$ 17,661.94	\$ 17,661.94
	1-Apr	<u>\$ 550,000.00</u>	<u>\$ 17,661.94</u>	<u>\$ 567,661.94</u>
		\$ 550,000.00	\$ 35,323.88	\$ 585,323.88
2024/2025	1-Oct		\$ 11,818.19	\$ 11,818.19
	1-Apr	<u>\$ 560,000.00</u>	<u>\$ 11,818.19</u>	<u>\$ 571,818.19</u>
		\$ 560,000.00	\$ 23,636.38	\$ 583,363.38
2025/2026	1-Oct		\$ 5,868.19	\$ 5,868.19
	1-Apr	<u>\$ 552,300.00</u>	<u>\$ 5,868.19</u>	<u>\$ 558,168.19</u>
		\$ 552,300.00	\$ 11,736.38	\$ 564,036.38

**2009 Building Authority**

		<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2019/2020	1-Sep		\$ 16,488.13	\$ 16,488.14
	1-Mar	<u>\$ 245,000.00</u>	<u>\$ 16,488.13</u>	<u>\$ 261,488.13</u>
		\$ 245,000.00	\$ 32,976.26	\$ 277,976.26
2020/2021	1-Sep		\$ 11,435.00	\$ 11,435.00
	1-Mar	<u>\$ 270,000.00</u>	<u>\$ 11,435.00</u>	<u>\$ 281,435.00</u>
		\$ 270,000.00	\$ 22,870.00	\$ 292,870.00
2021/2022	1-Sep		\$ 5,697.50	\$ 5,697.50
	1-Mar	<u>\$ 265,000.00</u>	<u>\$ 5,697.50</u>	<u>\$ 270,697.50</u>
		\$ 265,000.00	\$ 11,395.00	\$ 276,395.00

**COUNTY ROAD BOND**

		<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2019/2020	1-Nov		\$ 11,333.75	\$ 11,333.75
	1-May	<u>\$ 155,000.00</u>	<u>\$ 11,333.75</u>	<u>\$ 166,333.75</u>
		\$ 155,000.00	\$ 22,667.50	\$ 177,667.50
2020/2021	1-Nov		\$ 10,093.75	\$ 10,093.75
	1-May	<u>\$ 155,000.00</u>	<u>\$ 10,093.75</u>	<u>\$ 165,093.75</u>
		\$ 155,000.00	\$ 20,187.50	\$ 175,187.50
2021/2022	1-Nov		\$ 8,737.50	\$ 8,737.50
	1-May	<u>\$ 160,000.00</u>	<u>\$ 8,737.50</u>	<u>\$ 168,737.50</u>
		\$ 160,000.00	\$ 17,475.00	\$ 177,475.00
2022/2023	1-Nov		\$ 7,257.50	\$ 7,257.50
	1-May	<u>\$ 165,000.00</u>	<u>\$ 7,257.50</u>	<u>\$ 172,257.50</u>
		\$ 165,000.00	\$ 14,515.00	\$ 179,515.00
2023/2024	1-Nov		\$ 5,648.75	\$ 5,648.75
	1-May	<u>\$ 170,000.00</u>	<u>\$ 5,648.75</u>	<u>\$ 175,648.75</u>
		\$ 170,000.00	\$ 11,297.50	\$ 181,297.50
2024/2025	1-Nov		\$ 3,906.25	\$ 3,906.25
	1-May	<u>\$ 175,000.00</u>	<u>\$ 3,906.25</u>	<u>\$ 178,906.25</u>
		\$ 175,000.00	\$ 7,812.50	\$ 182,812.50
2025/2026	1-Nov		\$ 2,025.00	\$ 2,025.00
	1-May	<u>\$ 180,000.00</u>	<u>\$ 2,025.00</u>	<u>\$ 182,025.00</u>
		\$ 180,000.00	\$ 4,050.00	\$ 184,050.00

<b>2009 Capital Improvement Bond</b>		FUND: 248-906-99800	248-906-99800	202-906-99300	202-906-99800	
		<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2019/2020	1-Dec		\$ 10,460.00		\$ 2,465.00	\$ 12,925.00
	1-Jun	\$ 35,000.00	\$ 10,460.00	\$ 20,000.00	\$ 2,465.00	\$ 67,925.00
		\$ 35,000.00	\$ 20,920.00	\$ 20,000.00	\$ 4,930.00	\$ 80,850.00
			\$ 500.00			\$ 500.00
2020/2021	1-Dec		\$ 9,328.00		\$ 2,332.00	\$ 11,660.00
	1-Jun	\$ 35,000.00	\$ 9,328.00	\$ 20,000.00	\$ 2,332.00	\$ 66,600.00
		\$ 35,000.00	\$ 18,656.00	\$ 20,000.00	\$ 4,664.00	\$ 78,320.00
						\$ 500.00
2021/2022	1-Dec		\$ 8,316.00		\$ 2,079.00	\$ 10,395.00
	1-Jun	\$ 35,000.00	\$ 8,316.00	\$ 20,000.00	\$ 2,079.00	\$ 65,395.00
		\$ 35,000.00	\$ 16,632.00	\$ 20,000.00	\$ 4,158.00	\$ 75,790.00
						\$ 500.00
2022/2023	1-Dec		\$ 7,304.00		\$ 1,826.00	\$ 9,130.00
	1-Jun	\$ 48,000.00	\$ 7,304.00	\$ 12,000.00	\$ 1,826.00	\$ 69,130.00
		\$ 48,000.00	\$ 14,608.00	\$ 12,000.00	\$ 3,652.00	\$ 78,260.00
						\$ 500.00
2023/2024	1-Dec		\$ 6,200.00		\$ 1,550.00	\$ 7,750.00
	1-Jun	\$ 52,000.00	\$ 6,200.00	\$ 13,000.00	\$ 1,550.00	\$ 72,750.00
		\$ 52,000.00	\$ 12,400.00	\$ 13,000.00	\$ 3,100.00	\$ 80,500.00
						\$ 500.00
2024/2025	1-Dec		\$ 4,900.00		\$ 1,225.00	\$ 6,125.00
	1-Jun	\$ 36,000.00	\$ 4,900.00	\$ 9,000.00	\$ 1,225.00	\$ 51,125.00
		\$ 36,000.00	\$ 9,800.00	\$ 9,000.00	\$ 2,450.00	\$ 57,250.00
						\$ 500.00
2025/2026	1-Dec		\$ 4,000.00		\$ 1,000.00	\$ 5,000.00
	1-Jun	\$ 36,000.00	\$ 4,000.00	\$ 9,000.00	\$ 1,000.00	\$ 50,000.00
		\$ 35,000.00	\$ 8,000.00	\$ 9,000.00	\$ 2,000.00	\$ 55,000.00
						\$ 500.00
2026/2027	1-Dec		\$ 3,100.00		\$ 775.00	\$ 3,875.00
	1-Jun	\$ 40,000.00	\$ 3,100.00	\$ 10,000.00	\$ 775.00	\$ 53,875.00
		\$ 40,000.00	\$ 6,200.00	\$ 10,000.00	\$ 1,550.00	\$ 57,750.00
						\$ 500.00
2027/2028	1-Dec		\$ 2,100.00		\$ 525.00	\$ 2,625.00
	1-Jun	\$ 40,000.00	\$ 2,100.00	\$ 10,000.00	\$ 525.00	\$ 52,625.00
		\$ 40,000.00	\$ 4,200.00	\$ 10,000.00	\$ 1,050.00	\$ 55,250.00
						\$ 500.00
2028/2029	1-Dec		\$ 1,100.00		\$ 275.00	\$ 1,375.00
	1-Jun	\$ 44,000.00	\$ 1,100.00	\$ 11,000.00	\$ 275.00	\$ 56,375.00
		\$ 44,000.00	\$ 2,200.00	\$ 11,000.00	\$ 550.00	\$ 57,750.00
						\$ 500.00



**LDFA**

		<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2019/2020	1-Dec		\$ 19,906.25	\$ 19,906.25
	6-Jan	\$ 200,000.00	\$ 19,906.25	\$ 219,906.25
		\$ 200,000.00	\$ 39,812.50	\$ 239,812.50
2020/2021	1-Dec		\$ 18,206.25	\$ 18,206.25
	6-Jan	\$ 210,000.00	\$ 18,206.25	\$ 228,206.25
		\$ 210,000.00	\$ 36,412.50	\$ 246,412.50
2021/2022	1-Dec		\$ 16,316.25	\$ 16,316.25
	6-Jan	\$ 210,000.00	\$ 16,316.25	\$ 226,316.25
		\$ 210,000.00	\$ 32,632.50	\$ 242,632.50
2022/2023	1-Dec		\$ 14,321.25	\$ 14,321.25
	6-Jan	\$ 210,000.00	\$ 14,321.25	\$ 224,321.25
		\$ 210,000.00	\$ 28,642.50	\$ 238,642.50
2023/2024	1-Dec		\$ 12,273.75	\$ 12,273.75
	6-Jan	\$ 210,000.00	\$ 12,273.75	\$ 222,273.75
		\$ 210,000.00	\$ 24,547.50	\$ 234,547.50
2024/2025	1-Dec		\$ 10,121.25	\$ 10,121.25
	6-Jan	\$ 215,000.00	\$ 10,121.25	\$ 225,121.25
		\$ 215,000.00	\$ 20,242.50	\$ 235,242.50
2025/2026	1-Dec		\$ 7,810.00	\$ 7,810.00
	6-Jan	\$ 220,000.00	\$ 7,810.00	\$ 227,810.00
		\$ 220,000.00	\$ 15,620.00	\$ 253,450.00
2026/2027	1-Dec		\$ 5,335.00	\$ 5,335.00
	6-Jan	\$ 220,000.00	\$ 5,335.00	\$ 225,335.00
		\$ 220,000.00	\$ 10,670.00	\$ 230,670.00
2027/2028	1-Dec		\$ 2,695.00	\$ 2,695.00
	6-Jan	\$ 220,000.00	\$ 2,695.00	\$ 222,695.00
		\$ 220,000.00	\$ 5,390.00	\$ 225,390.00

<b>Clean water program</b>		<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2019/2020	1-Oct		\$ 1,060.00	\$ 1,060.00
	1-Apr	\$ 84,806.00	\$ 1,060.00	\$ 85,866.00
		\$ 84,806.00	\$ 2,120.00	\$ 86,926.00

## Personnel Summary

The City of Eaton Rapids currently employs thirty-four (34) full time employees. The City also employs a number of part time employees for the fire department as well as temporary and seasonal personnel. On payroll, there are five (5) part time elected officials as well as members of the Board of Review and Planning Commission. The City anticipates adding three (3) positions between fiscal years 2018-2019 and 2019-2020 including a new Director of Public Works and Utilities as well as a Generator Technician Assistant and a Dedicated Parks and Recreation Coordinator position.

## Wages and Benefits

The budget for Fiscal Year 2019-2020 and 2020-2021 includes increases for staff across all departments. These increases vary from 2% to 3%. The City of Eaton Rapids is a participant in the Municipal Employees' Retirement System (MERS) of Michigan. The City is working with its collective bargaining units to close out defined benefit systems and provide defined contribution systems for new hires.

Health insurance costs continue to increase at a rate higher than most expenses. The budget for Fiscal Year 2019-2020 increases the City contribution by 10%. This is based on information given to the City of Eaton Rapids from our benefits provider. PA 202 is also requiring the City to prefund retiree health insurance benefits increasing the annual expenses by \$140,000 per year.

## 2019-2020 and 2020-2021 Budget

### Consolidated Financial Schedule

Below is a summary of total revenues and expenditures of all funds of the City of Eaton Rapids.

	2018-19	2018-19	2019-20	2020-21
	AMENDED	PROJECTED	REQUESTED	REQUESTED
	BUDGET	ACTIVITY	BUDGET	BUDGET
ESTIMATED REVENUES - ALL FUNDS	18,264,505.91	16,131,763.19	17,602,668.72	17,117,688.13
APPROPRIATIONS - ALL FUNDS	17,393,299.95	14,410,494.99	17,839,234.19	17,414,252.81
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS	871,205.96	1,721,268.20	(236,565.47)	(296,564.68)

Overall, the City has traditionally taken a conservative approach to budgeting. Revenues are often estimated with a conservative approach. Expenditures are estimated with a healthy amount (roughly 10% or more) overage contingency per line item.

### Summary of Revenues, Expenditures, and Fund Balance Activity for All Funds

	2018-19	2018-19	2019-20	2020-21
	AMENDED	PROJECTED	REQUESTED	REQUESTED
GENERAL FUND Revenues	BUDGET	ACTIVITY	BUDGET	BUDGET
TAXES AND FEES	2,499,343.50	2,468,862.81	2,542,540.35	2,572,264.38
CITY ASSESSOR	0.00	680.00	500.00	500.00
CEMETERY	25,200.00	15,305.92	20,200.00	20,200.00
LIBRARY	67,825.00	71,006.44	0.00	0.00
UNALLOCATED ADMINISTRATION	0.00	2,017.74	2,500.00	2,500.00
POLICE DEPARTMENT	26,600.00	22,897.64	30,800.00	30,300.00
TRANSFERS IN	15,500.00	15,500.00	0.00	0.00
MISCELLANEOUS	0.00	54,984.77	0.00	0.00
DPW EQUIPMENT RENTAL	75,000.00	59,911.44	60,000.00	60,000.00
TOTAL ESTIMATED REVENUES	2,709,468.50	2,711,166.76	2,656,540.35	2,685,764.38

	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2020-21 REQUESTED BUDGET
<b>GENERAL FUND Expenditures</b>				
CITY COUNCIL	24,375.00	22,915.39	32,175.00	32,175.00
CITY MANAGER	15,607.33	17,569.40	23,700.00	23,700.00
CITY CLERK	40,600.00	28,875.17	46,350.00	48,750.00
BOARD OF REVIEW	500.00	385.00	500.00	500.00
CITY TREASURER	31,200.00	22,670.04	35,640.00	36,000.00
CITY ASSESSOR	91,550.00	77,135.77	92,900.00	62,900.00
ELECTIONS	18,400.00	6,476.57	10,050.00	8,750.00
BUILDING & GROUNDS	36,200.00	24,429.35	30,000.00	30,000.00
CEMETERY	138,500.00	123,710.37	155,150.00	148,850.00
LIBRARY	314,225.00	199,073.24	0.00	0.00
UNALLOCATED ADMINISTRATION	110,850.00	101,562.27	121,300.00	121,300.00
POLICE DEPARTMENT	1,078,937.95	1,065,537.02	1,116,660.89	1,103,714.47
FIRE DEPARTMENT	154,150.00	124,792.08	163,250.00	168,250.00
BUILDING DEPARTMENT	60,995.00	64,811.22	0.00	0.00
PUBLIC WORKS	501,500.00	438,211.39	537,750.00	558,800.00
STORM SEWERS	5,750.00	3,390.61	5,750.00	5,750.00
AMBULANCE	11,525.00	12,671.00	12,750.00	12,750.00
PLANNING COMMISSION	950.00	620.00	950.00	950.00
ZONING BOARD OF APPEALS	400.00	0.00	400.00	400.00
COMMUNITY DEVELOPMENT	12,000.00	351.52	0.00	0.00
QUALITY OF LIFE	10,000.00	2,687.45	0.00	0.00
CAPITAL OUTLAY	14,000.00	8,395.38	10,000.00	8,500.00
FUND BALANCE TRANSFERS	35,500.00	117,036.36	232000	222,000.00
<b>TOTAL APPROPRIATIONS</b>	<b>2,707,715.28</b>	<b>2,463,306.60</b>	<b>2,627,275.89</b>	<b>2,594,039.47</b>
<b>NET REVENUES/APPROPRIATIONS</b>	<b>1,753.22</b>	<b>247,860.16</b>	<b>29,264.46</b>	<b>91,724.91</b>

	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2020-21 REQUESTED BUDGET
<b>MAJOR STREET FUND</b>				
TOTAL REVENUE	421,500.00	391,188.08	865,605.54	883,288.79
TOTAL APPROPRIATIONS	209,355.00	244,696.30	606,430.00	513,664.00
NET OF REVENUES/APPROPRIATIONS	212,145.00	146,491.78	259,175.54	369,624.79

	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2020-21 REQUESTED BUDGET
<b>LOCAL STREET FUND</b>				
TOTAL REVENUE	179,525.00	131,592.51	162,128.19	177,294.96
TOTAL APPROPRIATIONS	91,090.00	88,198.11	115,215.00	97,715.00
NET OF REVENUES/APPROPRIATIONS	88,435.00	43,394.40	46,913.19	79,579.96

	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2020-21 REQUESTED BUDGET
<b>PARK/RECREATION FUND Revenues</b>				
CITY TREASURER	118,220.74	105,236.82	121,062.00	122,250.00
PARKS & RECREATION	19,500.00	7,529.24	22,300.00	22,300.00
FRIENDS OF THE ISLAND	0.00	1,745.00	1,500.00	3,500.00
MUSIC & MOVIES	4,000.00	0.00	0.00	0.00
OUTDOOR REC CENTER	18,000.00	6,941.70	15,000.00	15,000.00
TRANSFERS IN	12,000.00	0.00	124,000.00	124,000.00
TOTAL ESTIMATED REVENUES	202,550.00	121,452.76	283,862.00	287,050.00

	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2020-21 REQUESTED BUDGET
<b>PARK/RECREATION FUND Expenses</b>				
PARKS & RECREATION	160,500.00	86,618.96	223,975.00	222,475.00
MEMORIAL DAY	750.00	0.00	0.00	0.00
PLAYGROUND	800.00	0.00	0.00	0.00
FOURTH OF JULY	0.00	0.00	10,000.00	10,000.00
MUSIC & MOVIES	5,500.00	3,755.00	5,500.00	5,500.00
OUTDOOR REC CENTER	4,000.00	4,383.36	4,000.00	4,000.00
RIVER CLEAN-UP PROJECT	500.00	0.00	0.00	0.00
CAPITAL OUTLAY	500.00	0.00	0.00	0.00
TRANSFERS	29,000.00	12,676.32	29,000.00	29,000.00
TOTAL APPROPRIATIONS	201,550.00	107,433.64	272,475.00	270,975.00
NET REVENUES/APPROPRIATIONS	1,000.00	14,019.12	11,387.00	16,075.00

	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2020-21 REQUESTED BUDGET
<b>BUILDING INSPECTION FUND</b>				
BUILDING INSPECTION FUND	98,465.00	42,201.01	169,000.00	158,000.00
TOTAL APPROPRIATIONS	98,465.00	67,163.28	168,355.00	156,643.00
NET OF REVENUES/APPROPRIATIONS	0.00	(24,962.27)	645.00	1,357.00

	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2020-21 REQUESTED BUDGET
<b>OTHER SPECIAL REVENUE FUNDS</b>				
CEMETERY PERPETUAL CARE FUND	10,000.00	2,900.00	3,000.00	3,000.00
EXPENDITURES	10,000.00	10,000.00	0.00	0.00
NET OF REVENUES/APPROPRIATIONS	0.00	(7,100.00)	3,000.00	3,000.00
COUNTY ROAD FUND	177,373.00	64,140.56	177,667.50	177,200.00
EXPENDITURES	174,917.50	31,391.05	177,667.50	175,187.50
NET OF REVENUES/APPROPRIATIONS	2,455.50	32,749.51	0.00	2,012.50
ACT 302 FUND	1,320.00	13.86	1,320.00	1,320.00
EXPENDITURES	1,320.00	985.00	1,320.00	1,320.00
NET OF REVENUES/APPROPRIATIONS	0.00	(971.14)	0.00	0.00
EATON RAPIDS AIR	4,000.00	7,914.24	5,000.00	5,000.00
EXPENDITURES	4,000.00	5,547.58	5,000.00	5,000.00
NET OF REVENUES/APPROPRIATIONS	0.00	2,366.66	0.00	0.00
ARTS COUNCIL FUND	3,000.00	143.00	1,000.00	1,000.00
EXPENDITURES	3,000.00	6,778.69	1,000.00	1,000.00
NET OF REVENUES/APPROPRIATIONS	0.00	(6,635.69)	0.00	0.00
CURB GRANT	6,250.00	0.00	28,750.00	6,250.00
EXPENDITURES	6,250.00	0.00	6,250.00	6,250.00
NET OF REVENUES/APPROPRIATIONS	0.00	0.00	22,500.00	0.00

	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2020-21 REQUESTED BUDGET
<b>OTHER SPECIAL REVENUE FUNDS</b>				
CERTS	215.75	0.00	0.00	0.00
EXPENDITURES	215.75	0.00	0.00	0.00
NET OF REVENUES/APPROPRIATIONS	0.00	0.00	0.00	0.00
DRUG LAW ENFORCEMENT FUND	110.00	793.52	500.00	500.00
EXPENDITURES	110.00	0.00	0.00	0.00
NET OF REVENUES/APPROPRIATIONS	0.00	793.52	500.00	500.00
GENERAL DEBT SERVICE (VOTED BONDS)	590,573.88	566,518.23	589,948.88	590,000.00
EXPENDITURES	590,573.88	590,573.88	589,948.88	589,111.38
NET OF REVENUES/APPROPRIATIONS	0.00	(24,055.65)	0.00	888.62
BUILDING AUTHORITY	293,476.26	293,476.26	277,976.26	292,870.00
DEBT SERVICE	293,476.26	293,476.26	277,976.26	292,870.00
NET OF REVENUES/APPROPRIATIONS	0.00	0.00	0.00	0.00
MOTOR POOL FUND	412,923.52	0.00	0.00	0.00
EXPENDITURES	412,923.52	239,705.22	46,522.05	395,677.08
NET OF REVENUES/APPROPRIATIONS	0.00	(239,705.22)	(46,522.05)	(395,677.08)

	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2020-21 REQUESTED BUDGET
<b>UTILITIES Revenues</b>				
CITY TREASURER	750.00	548.19	750.00	750.00
SEWER	2,365,900.00	1,562,644.07	1,564,900.00	1,064,900.00
ELECTRIC	9,514,050.00	9,208,291.04	9,505,050.00	9,505,100.00
ELECTRIC NON-OPERATING	15,000.00	29,856.85	20,000.00	20,000.00
WATER	879,415.00	899,888.29	877,500.00	877,500.00
TRANSFERS IN	12,000.00	12,000.00	12,000.00	12,000.00
<b>TOTAL REVENUE</b>	<b>12,787,115.00</b>	<b>11,713,228.44</b>	<b>11,980,200.00</b>	<b>11,480,250.00</b>
	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2020-21 REQUESTED BUDGET
<b>UTILITIES Expenses</b>				
SEWER	2,230,830.00	1,061,135.05	1,994,605.00	1,488,658.50
ELECTRIC	8,103,353.50	7,945,068.52	8,560,673.35	8,633,505.82
WATER	891,695.00	776,145.23	915,448.00	944,460.06
SENIOR CITIZENS	8,000.00	12,000.00	10,500.00	10,500.00
CAPITAL OUTLAY	664,123.00	80,037.60	552,900.00	397,200.00
DEBT SERVICE	146,120.00	100,495.16	141,676.00	52,500.00
TRANSFERS	422,976.26	423,476.26	277,976.26	292,870.00
<b>TOTAL APPROPRIATIONS</b>	<b>12,467,097.76</b>	<b>10,398,357.82</b>	<b>12,453,778.61</b>	<b>11,819,694.38</b>
<b>NET REVENUES/APPROPRIATIONS</b>	<b>320,017.24</b>	<b>1,314,870.62</b>	<b>(473,578.61)</b>	<b>(339,444.38)</b>



Calculations as of 12/31/2018

GL NUMBER	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 12/31/18	2019-20 REQUESTED BUDGET	2020-21 REQUESTED BUDGET
<b>ESTIMATED REVENUES</b>					
Dept 253 - CITY TREASURER					
Revenue					
101.253.40300	PROPERTY TAXES	965,301.00	845,174.47	977,789.00	987,000.00
101.253.42300	TRAILER FEES	800.00	317.00	800.00	800.00
101.253.43000	STATE OF MICHIGAN STABILIZATION	186,000.00	146,260.28	153,000.00	155,000.00
101.253.44500	TAX PENALTIES & INT	4,000.00	2,074.05	4,000.00	4,000.00
101.253.45100	LICENSES & PERMITS	1,500.00	125.00	1,500.00	1,500.00
101.253.45200	FRANCHISE FEES	30,000.00	9,498.75	30,000.00	30,000.00
101.253.45300	FRANCHISE FEE -ELECTRIC DEPT	629,042.50	629,042.50	641,623.35	654,455.82
101.253.45301	FRANCHISE FEE - SEWER DEPT	71,250.00	71,250.00	72,675.00	74,128.50
101.253.45302	FRANCHISE FEE - WATER DEPT	60,150.00	60,150.00	61,353.00	62,580.06
101.253.57600	STATE REVENUE SHARING	474,000.00	258,238.00	512,000.00	515,000.00
101.253.60800	TAX ADMINISTRATION FEES	55,000.00	46,981.44	55,000.00	55,000.00
101.253.60900	ZONING & APPEALS FEES	300.00	0.00	300.00	300.00
101.253.65500	NSF CHECK FEES	2,000.00	1,588.35	2,500.00	2,500.00
101.253.66400	INTEREST INCOME	5,000.00	13,575.41	10,000.00	10,000.00
101.253.66800	RENTAL INCOME	0.00	2.00	0.00	0.00
101.253.69400	MISCELLANEOUS REVENUE	15,000.00	54,984.77	20,000.00	20,000.00
TOTAL REVENUE		2,499,343.50	2,139,262.02	2,542,540.35	2,572,264.38
Totals for dept 253 - CITY TREASURER		2,499,343.50	2,139,262.02	2,542,540.35	2,572,264.38
Dept 257 - CITY ASSESSOR					
Revenue					
101.257.69400	MISCELLANEOUS REVENUE	0.00	680.00	500.00	500.00
TOTAL REVENUE		0.00	680.00	500.00	500.00
Totals for dept 257 - CITY ASSESSOR		0.00	680.00	500.00	500.00
Dept 276 - CEMETERY					
Revenue					
101.276.62700	GRAVE OPENINGS	13,000.00	4,150.00	10,000.00	10,000.00
101.276.64300	LOT SALES	7,000.00	3,400.00	5,000.00	5,000.00
101.276.64400	FOUNDATION SALES	5,000.00	2,791.02	5,000.00	5,000.00
101.276.69400	MISCELLANEOUS REVENUE	200.00	0.00	200.00	200.00
TOTAL REVENUE		25,200.00	10,341.02	20,200.00	20,200.00
Totals for dept 276 - CEMETERY		25,200.00	10,341.02	20,200.00	20,200.00
Dept 299 - UNALLOCATED ADMINISTRATION					
Revenue					
101.299.69400	MISCELLANEOUS REVENUE	0.00	2,017.74	2,500.00	2,500.00
TOTAL REVENUE		0.00	2,017.74	2,500.00	2,500.00
Totals for dept 299 - UNALLOCATED ADMINISTRATION		0.00	2,017.74	2,500.00	2,500.00
Dept 301 - POLICE DEPARTMENT					
Revenue					
101.301.54500	OVERTIME REIMB	800.00	0.00	0.00	0.00
101.301.63000	BREATHALYZER REVENUE	8,000.00	4,948.00	7,000.00	6,500.00
101.301.65600	PARKING TICKETS	1,800.00	1,300.00	1,800.00	1,800.00
101.301.65700	DISTRICT COURT FINES	11,000.00	7,702.19	17,000.00	17,000.00
101.301.69400	MISCELLANEOUS	5,000.00	3,435.15	5,000.00	5,000.00
TOTAL REVENUE		26,600.00	17,385.34	30,800.00	30,300.00
Totals for dept 301 - POLICE DEPARTMENT		26,600.00	17,385.34	30,800.00	30,300.00
Dept 336 - FIRE DEPARTMENT					
Revenue					
101.336.69400	MISCELLANEOUS	0.00	10.00	0.00	0.00
TOTAL REVENUE		0.00	10.00	0.00	0.00
Totals for dept 336 - FIRE DEPARTMENT		0.00	10.00	0.00	0.00
Dept 441 - PUBLIC WORKS					
Revenue					
101.441.66800	EQUIPMENT RENTAL	40,000.00	40,696.67	40,000.00	40,000.00
101.441.69400	MISCELLANEOUS REVENUE	35,000.00	7,733.40	20,000.00	20,000.00
TOTAL REVENUE		75,000.00	48,430.07	60,000.00	60,000.00
Totals for dept 441 - PUBLIC WORKS		75,000.00	48,430.07	60,000.00	60,000.00
Dept 790 - LIBRARY					
Revenue					
101.790.56700	STATE AID	3,500.00	4,679.52	0.00	0.00

Calculations as of 12/31/2018

GL NUMBER	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 12/31/18	2019-20 REQUESTED BUDGET	2020-21 REQUESTED BUDGET
<b>ESTIMATED REVENUES</b>					
Dept 790 - LIBRARY					
Revenue					
101.790.61200	VIDEO FEES	175.00	74.00	0.00	0.00
101.790.65800	PENAL FINES	35,000.00	39,150.49	0.00	0.00
101.790.65900	OVERDUE BOOK FINES	6,500.00	1,158.82	0.00	0.00
101.790.66000	NON-RESIDENT FEES	400.00	73.38	0.00	0.00
101.790.67500	PRIVATE DONATIONS	250.00	320.00	0.00	0.00
101.790.67800	TOWNSHIP CONTRIBUTIONS	20,000.00	0.00	0.00	0.00
101.790.69400	MISCELLANEOUS REVENUE	2,000.00	25,550.23	0.00	0.00
TOTAL REVENUE		67,825.00	71,006.44	0.00	0.00
Totals for dept 790 - LIBRARY		67,825.00	71,006.44	0.00	0.00
Dept 802					
Revenue					
101.802.69400	MISCELLANEOUS	0.00	5,385.48	0.00	0.00
TOTAL REVENUE		0.00	5,385.48	0.00	0.00
Totals for dept 802 -		0.00	5,385.48	0.00	0.00
Dept 931 - TRANSFERS IN					
Revenue					
101.931.69906	TRANSFER FROM PERP CARE	10,000.00	10,000.00	0.00	0.00
101.931.69907	TRANSFER FROM DDA FUND	5,500.00	5,500.00	0.00	0.00
TOTAL REVENUE		15,500.00	15,500.00	0.00	0.00
Totals for dept 931 - TRANSFERS IN		15,500.00	15,500.00	0.00	0.00
TOTAL ESTIMATED REVENUES		2,709,468.50	2,310,018.11	2,656,540.35	2,685,764.38

Calculations as of 12/31/2018

GL NUMBER	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 12/31/18	2019-20 REQUESTED BUDGET	2020-21 REQUESTED BUDGET
<b>APPROPRIATIONS</b>					
Dept 101 - CITY COUNCIL					
Expenditure					
101.101.71000	SALARY & WAGES	17,000.00	10,241.62	17,000.00	17,000.00
101.101.71500	SOCIAL SECURITY	500.00	903.98	1,300.00	1,300.00
101.101.90100	CITY CODE SUPPLEMENTS	0.00	950.00	5,000.00	5,000.00
101.101.90400	PUBLISHING	300.00	95.12	300.00	300.00
101.101.91100	BONDS	75.00	0.00	75.00	75.00
101.101.95800	EDUCATION & TRAINING	1,500.00	2,247.93	3,000.00	3,000.00
101.101.95900	MISCELLANEOUS/RECOGNITION	2,000.00	479.70	2,000.00	2,000.00
101.101.95910	PHONE/INTERNET REIMBURSEMENT	3,000.00	1,575.00	3,500.00	3,500.00
TOTAL EXPENDITURE		24,375.00	16,493.35	32,175.00	32,175.00
Totals for dept 101 - CITY COUNCIL		24,375.00	16,493.35	32,175.00	32,175.00
Dept 172 - CITY MANAGER					
Expenditure					
101.172.71000	SALARY & WAGES	7,650.00	3,706.26	8,000.00	8,000.00
101.172.71500	SOCIAL SECURITY	600.00	298.45	650.00	650.00
101.172.71600	HOSPITALIZATION	2,000.00	211.47	1,200.00	1,200.00
101.172.71650	RETIREE HEALTH CARE	0.00	2,793.40	5,000.00	5,000.00
101.172.71700	LIFE INSURANCE	420.00	316.00	750.00	750.00
101.172.71800	RETIREMENT FUND CONTRIBUTION	1,037.33	1,809.33	3,000.00	3,000.00
101.172.74400	OTHER SUPPLIES	100.00	410.23	500.00	500.00
101.172.85200	TELEPHONE	750.00	312.65	800.00	800.00
101.172.86000	TRANSPORTATION	0.00	0.00	250.00	250.00
101.172.95700	MEMBERSHIP & DUES	0.00	0.00	500.00	500.00
101.172.95800	EDUCATION & TRAINING	3,000.00	1,774.43	3,000.00	3,000.00
101.172.95900	MISCELLANEOUS	50.00	0.00	50.00	50.00
TOTAL EXPENDITURE		15,607.33	11,632.22	23,700.00	23,700.00
Totals for dept 172 - CITY MANAGER		15,607.33	11,632.22	23,700.00	23,700.00
Dept 215 - CITY CLERK					
Expenditure					
101.215.71000	SALARY & WAGES	20,000.00	7,754.01	20,000.00	20,000.00
101.215.71010	OVERTIME SALARY & WAGES	1,000.00	0.00	1,000.00	1,000.00
101.215.71500	SOCIAL SECURITY	2,000.00	591.38	1,850.00	1,900.00
101.215.71600	HOSPITALIZATION	2,500.00	664.40	2,600.00	2,700.00
101.215.71650	RETIREE HEALTH CARE	500.00	1,056.19	4,500.00	4,500.00
101.215.71700	LIFE INSURANCE	500.00	284.72	550.00	600.00
101.215.71800	RETIREMENT FUND CONTRIBUTION	9,800.00	2,103.74	9,800.00	12,000.00
101.215.74400	OTHER SUPPLIES	400.00	82.17	400.00	400.00
101.215.86000	TRANSPORTATION	400.00	191.36	400.00	400.00
101.215.90400	PUBLISHING	3,000.00	914.70	3,000.00	3,000.00
101.215.91200	BONDS	50.00	0.00	50.00	50.00
101.215.95700	MEMBERSHIP & DUES	200.00	0.00	200.00	200.00
101.215.95800	EDUCATION & TRAINING	250.00	0.00	2,000.00	2,000.00
TOTAL EXPENDITURE		40,600.00	13,642.67	46,350.00	48,750.00
Totals for dept 215 - CITY CLERK		40,600.00	13,642.67	46,350.00	48,750.00
Dept 247 - BOARD OF REVIEW					
Expenditure					
101.247.71200	SALARY & WAGES	500.00	210.00	500.00	500.00
TOTAL EXPENDITURE		500.00	210.00	500.00	500.00
Totals for dept 247 - BOARD OF REVIEW		500.00	210.00	500.00	500.00
Dept 253 - CITY TREASURER					
Expenditure					
101.253.71000	SALARY & WAGES	8,000.00	3,692.34	8,240.00	8,400.00
101.253.71500	SOCIAL SECURITY	700.00	277.87	700.00	700.00
101.253.71600	HOSPITALIZATION	1,800.00	806.41	2,300.00	2,300.00
101.253.71650	RETIREE HEALTH CARE	2,200.00	1,165.16	2,500.00	2,500.00
101.253.71700	LIFE INSURANCE	500.00	190.40	500.00	500.00
101.253.71800	RETIREMENT	1,000.00	805.32	2,500.00	2,500.00
101.253.72800	POSTAGE	1,200.00	1,193.77	1,500.00	1,500.00
101.253.73500	SOFTWARE SUPPORT	500.00	500.00	600.00	800.00
101.253.74400	OTHER SUPPLIES	1,000.00	803.04	1,500.00	1,500.00
101.253.80100	BANK FEES	6,000.00	1,190.15	6,000.00	6,000.00
101.253.80300	INDEPENDENT AUDIT	5,500.00	825.00	6,500.00	6,500.00
101.253.86000	TRANSPORTATION	150.00	0.00	150.00	150.00
101.253.90400	PUBLISHING	100.00	0.00	100.00	100.00
101.253.91200	BONDS	50.00	0.00	50.00	50.00
101.253.95700	MEMBERSHIP & DUES	250.00	195.00	250.00	250.00
101.253.95800	EDUCATION & TRAINING	2,000.00	259.00	2,000.00	2,000.00

Calculations as of 12/31/2018

GL NUMBER	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 12/31/18	2019-20 REQUESTED BUDGET	2020-21 REQUESTED BUDGET
<b>APPROPRIATIONS</b>					
Dept 253 - CITY TREASURER					
Expenditure					
101.253.95900	MISCELLANEOUS	250.00	0.00	250.00	250.00
TOTAL EXPENDITURE		31,200.00	11,903.46	35,640.00	36,000.00
Totals for dept 253 - CITY TREASURER		31,200.00	11,903.46	35,640.00	36,000.00
Dept 257 - CITY ASSESSOR					
Expenditure					
101.257.71600	HOSPITALIZATION	19,000.00	0.00	0.00	0.00
101.257.71650	RETIREE HEALTH CARE	0.00	9,449.61	19,000.00	19,000.00
101.257.71800	RETIREMENT	2,450.00	5,632.62	7,500.00	7,500.00
101.257.72800	POSTAGE	2,000.00	0.00	2,000.00	2,000.00
101.257.73000	OFFICE SUPPLIES	450.00	0.00	500.00	500.00
101.257.81510	CONTRACTED REAPPRAISAL	30,000.00	14,293.13	30,000.00	0.00
101.257.81700	CONTRACTED PROGRAMMING	32,000.00	15,696.00	32,000.00	32,000.00
101.257.90400	PUBLISHING	400.00	0.00	400.00	400.00
101.257.95900	MISCELLANEOUS	250.00	1,168.00	1,500.00	1,500.00
101.257.95950	MICHIGAN TAX TRIBUNAL APPEALS	5,000.00	0.00	0.00	0.00
TOTAL EXPENDITURE		91,550.00	46,239.36	92,900.00	62,900.00
Totals for dept 257 - CITY ASSESSOR		91,550.00	46,239.36	92,900.00	62,900.00
Dept 262 - ELECTIONS					
Expenditure					
101.262.71000	GEN ELECT WAGES	5,000.00	3,907.50	5,000.00	6,000.00
101.262.73000	GEN ELECT SUPPLIES/VOTING MACHINES	11,650.00	1,892.74	3,300.00	1,000.00
101.262.81700	GEN ELECT PROGRAMMING	1,000.00	0.00	1,000.00	1,000.00
101.262.90400	GEN ELECT PUBLISHING	750.00	622.06	750.00	750.00
TOTAL EXPENDITURE		18,400.00	6,422.30	10,050.00	8,750.00
Totals for dept 262 - ELECTIONS		18,400.00	6,422.30	10,050.00	8,750.00
Dept 265 - BUILDING & GROUNDS					
Expenditure					
101.265.77600	CUSTODIAL SERVICES	25,000.00	9,791.20	20,000.00	20,000.00
101.265.93100	BUILDING MAINTENANCE	11,200.00	2,301.17	10,000.00	10,000.00
TOTAL EXPENDITURE		36,200.00	12,092.37	30,000.00	30,000.00
Totals for dept 265 - BUILDING & GROUNDS		36,200.00	12,092.37	30,000.00	30,000.00
Dept 276 - CEMETERY					
Expenditure					
101.276.71000	SALARY & WAGES	48,000.00	26,298.95	49,500.00	51,200.00
101.276.71010	OVERTIME	2,000.00	380.53	2,000.00	2,000.00
101.276.71500	SOCIAL SECURITY	3,000.00	2,087.64	4,000.00	4,100.00
101.276.71600	HOSPITALIZATION	47,000.00	0.00	0.00	0.00
101.276.71650	RETIREE HEALTH CARE	0.00	21,539.07	45,000.00	45,000.00
101.276.71700	LIFE INSURANCE	100.00	0.00	100.00	100.00
101.276.71800	RETIREMENT	5,000.00	0.00	0.00	0.00
101.276.72000	WORKER'S COMP	450.00	56.68	200.00	200.00
101.276.73000	OFFICE SUPPLIES	0.00	0.00	200.00	250.00
101.276.74100	GAS & OIL	4,000.00	2,894.58	6,000.00	6,000.00
101.276.74400	OTHER SUPPLIES	2,000.00	644.33	2,500.00	2,700.00
101.276.74401	SAFETY SUPPLIES	100.00	0.00	500.00	550.00
101.276.77600	CUSTODIAL SUPPLIES	0.00	282.60	500.00	550.00
101.276.80800	TREE REMOVAL, TRIMMING & STUMP	1,000.00	600.00	1,500.00	1,500.00
101.276.85200	TELEPHONE	500.00	175.15	500.00	500.00
101.276.91300	GEN LIAB INSURANCE	6,500.00	0.00	6,500.00	6,500.00
101.276.91400	FIRE & WIND INSURANCE	650.00	0.00	650.00	650.00
101.276.91700	FLEET INSURANCE	3,500.00	0.00	3,500.00	3,500.00
101.276.92100	PUBLIC UTILITIES	1,500.00	338.48	1,500.00	1,500.00
101.276.93100	BUILDING MAINTENANCE	2,000.00	0.00	13,000.00	2,700.00
101.276.93200	EQUIPMENT MAINTENANCE	1,000.00	396.20	2,000.00	2,200.00
101.276.94200	EQUIPMENT RENTAL	10,000.00	12,412.96	15,000.00	16,600.00
101.276.95900	MISCELLANEOUS	200.00	0.00	500.00	550.00
TOTAL EXPENDITURE		138,500.00	68,107.17	155,150.00	148,850.00
Totals for dept 276 - CEMETERY		138,500.00	68,107.17	155,150.00	148,850.00
Dept 299 - UNALLOCATED ADMINISTRATION					
Expenditure					
101.299.72000	WORKER'S COMP	900.00	1,020.38	2,000.00	2,000.00
101.299.72800	POSTAGE	3,000.00	1,016.94	3,000.00	3,000.00
101.299.73000	OFFICE SUPPLIES	3,000.00	1,298.88	7,000.00	7,000.00
101.299.73100	COPY MACHINE SUPPLIES	1,500.00	1,209.08	2,500.00	2,500.00

Calculations as of 12/31/2018

GL NUMBER	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 12/31/18	2019-20 REQUESTED BUDGET	2020-21 REQUESTED BUDGET
<b>APPROPRIATIONS</b>					
<b>Dept 299 - UNALLOCATED ADMINISTRATION</b>					
<b>Expenditure</b>					
101.299.74400	OTHER SUPPLIES	750.00	291.13	800.00	800.00
101.299.80200	ATTORNEY LEGAL FEES	15,000.00	9,037.34	15,000.00	15,000.00
101.299.80300	INDEPENDENT AUDIT	0.00	0.00	2,500.00	2,500.00
101.299.81700	CONTRACTED PROGRAMMING/IT OPERATIC	18,000.00	5,199.15	35,000.00	35,000.00
101.299.81800	CONTRACTED CONSULTANTS	22,500.00	3,300.00	10,000.00	10,000.00
101.299.85200	TELEPHONE	8,000.00	2,941.59	8,000.00	8,000.00
101.299.90400	PUBLISHING - CRG	500.00	0.00	500.00	500.00
101.299.91300	GEN LIAB INSURANCE	7,000.00	0.00	6,000.00	6,000.00
101.299.91400	FIRE & WIND INSURANCE	2,500.00	0.00	2,500.00	2,500.00
101.299.92100	PUBLIC UTILITIES	18,500.00	6,923.91	16,000.00	16,000.00
101.299.93100	BUILDING MAINTENANCE	2,000.00	125.00	2,000.00	2,000.00
101.299.93300	OFF EQUIP REP & MAINT	1,700.00	364.00	1,500.00	1,500.00
101.299.95700	MEMBERSHIP & DUES	1,000.00	793.75	2,000.00	2,000.00
101.299.95900	MISC	5,000.00	2,256.67	5,000.00	5,000.00
<b>TOTAL EXPENDITURE</b>		<b>110,850.00</b>	<b>35,777.82</b>	<b>121,300.00</b>	<b>121,300.00</b>
Totals for dept 299 - UNALLOCATED ADMINISTRATION		110,850.00	35,777.82	121,300.00	121,300.00
<b>Dept 301 - POLICE DEPARTMENT</b>					
<b>Expenditure</b>					
101.301.71000	SALARY & WAGES	559,146.57	229,377.94	547,726.80	540,112.85
101.301.71010	OVERTIME	25,000.00	28,365.35	25,000.00	25,000.00
101.301.71020	ADMIN ASST SALARY	42,695.00	20,992.96	45,026.00	45,026.00
101.301.71500	SOCIAL SECURITY	47,953.38	21,027.71	47,258.09	46,675.62
101.301.71600	HOSPITALIZATION	103,000.00	48,390.40	120,000.00	120,000.00
101.301.71650	RETIREE HEALTH CARE	67,000.00	31,914.75	67,000.00	67,000.00
101.301.71700	LIFE INSURANCE	1,600.00	799.96	2,000.00	2,000.00
101.301.71800	RETIREMENT	75,000.00	60,063.66	120,000.00	120,000.00
101.301.72000	WORKER'S COMP	10,500.00	3,330.42	6,000.00	6,000.00
101.301.72800	POSTAGE	100.00	0.00	100.00	100.00
101.301.73000	OFFICE SUPPLIES	2,000.00	1,249.99	2,000.00	2,000.00
101.301.73100	COPY MACHINE SUPPLIES	1,200.00	498.08	1,200.00	1,300.00
101.301.73500	SOFTWARE MAINTENANCE	7,104.00	7,211.00	9,650.00	9,900.00
101.301.74100	GAS & OIL	11,000.00	3,890.86	11,000.00	12,000.00
101.301.74200	UNIFORMS & LAUNDRY	5,000.00	4,632.66	5,000.00	7,000.00
101.301.74400	OTHER SUPPLIES	3,000.00	423.70	3,000.00	3,000.00
101.301.74401	SAFETY SUPPLIES	1,000.00	40.00	1,000.00	1,000.00
101.301.77600	CUSTODIAL SUPPLIES	250.00	208.50	3,300.00	3,300.00
101.301.80200	ATTORNEY LEGAL FEES	35,000.00	39,432.12	30,000.00	30,000.00
101.301.83500	XRAY & PHYSICALS	500.00	0.00	500.00	500.00
101.301.85200	TELEPHONE	2,300.00	875.75	2,200.00	2,200.00
101.301.91300	GEN LIAB INSURANCE	7,000.00	0.00	12,000.00	12,000.00
101.301.91400	FIRE & WIND INSURANCE	4,000.00	0.00	3,000.00	3,000.00
101.301.91700	FLEET INSURANCE	3,500.00	0.00	3,500.00	3,500.00
101.301.92100	PUBLIC UTILITIES	17,500.00	5,776.58	17,500.00	17,500.00
101.301.93100	BUILDING MAINTENANCE	2,800.00	1,266.34	8,600.00	9,000.00
101.301.93200	EQUIPMENT MAINTENANCE/REPLACEMENT	25,089.00	22,160.97	5,000.00	5,000.00
101.301.93300	OFF EQUIP REP & MAINT	100.00	0.00	0.00	0.00
101.301.93400	VEHICLE MAINTENANCE	9,500.00	2,779.37	9,500.00	1,000.00
101.301.93500	RADIO MAINTENANCE	600.00	731.00	0.00	0.00
101.301.95700	MEMBERSHIP & DUES	500.00	215.00	600.00	600.00
101.301.95800	EDUCATION & TRAINING	7,000.00	2,622.80	7,000.00	7,000.00
101.301.95801	ACT 302 TRAINING	0.00	250.00	0.00	0.00
101.301.95900	MISCELLANEOUS	1,000.00	235.45	1,000.00	1,000.00
<b>TOTAL EXPENDITURE</b>		<b>1,078,937.95</b>	<b>538,763.32</b>	<b>1,116,660.89</b>	<b>1,103,714.47</b>
Totals for dept 301 - POLICE DEPARTMENT		1,078,937.95	538,763.32	1,116,660.89	1,103,714.47
<b>Dept 336 - FIRE DEPARTMENT</b>					
<b>Expenditure</b>					
101.336.71200	SALARY & WAGES VOL FIRE	60,000.00	27,252.31	65,000.00	70,000.00
101.336.71500	SOCIAL SECURITY	5,000.00	2,084.85	5,000.00	5,000.00
101.336.71700	LIFE INSURANCE	2,000.00	1,800.00	2,000.00	2,000.00
101.336.72000	WORKER'S COMP	1,500.00	198.40	1,500.00	1,500.00
101.336.72800	POSTAGE	25.00	0.00	25.00	25.00
101.336.73000	OFFICE SUPPLIES	3,000.00	741.03	3,000.00	3,000.00
101.336.74100	GAS & OIL	2,200.00	904.60	2,200.00	2,200.00
101.336.74200	UNIFORMS & LAUNDRY	500.00	0.00	500.00	500.00
101.336.74201	PROTECTIVE CLOTHING	10,000.00	9,151.46	10,000.00	10,000.00
101.336.74400	OTHER SUPPLIES	15,000.00	8,472.67	15,000.00	15,000.00
101.336.74401	SAFETY SUPPLIES	250.00	5.95	250.00	250.00
101.336.74700	FIRE PREVENTION	500.00	252.96	500.00	500.00
101.336.77600	CUSTODIAL SUPPLIES	500.00	63.80	3,100.00	3,100.00
101.336.83500	XRAY & PHYSICALS	650.00	484.12	650.00	650.00

Calculations as of 12/31/2018

GL NUMBER	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 12/31/18	2019-20 REQUESTED BUDGET	2020-21 REQUESTED BUDGET
<b>APPROPRIATIONS</b>					
<b>Dept 336 - FIRE DEPARTMENT</b>					
<b>Expenditure</b>					
101.336.85200	TELEPHONE	2,500.00	771.93	2,500.00	2,500.00
101.336.91300	GEN LIAB INSURANCE	2,500.00	0.00	2,500.00	2,500.00
101.336.91400	FIRE & WIND INSURANCE	1,800.00	0.00	1,800.00	1,800.00
101.336.91700	FLEET INSURANCE	3,325.00	0.00	3,325.00	3,325.00
101.336.92100	PUBLIC UTILITIES	14,000.00	5,776.54	14,000.00	14,000.00
101.336.93100	BUILDING MAINTENANCE	5,000.00	488.43	6,500.00	6,500.00
101.336.93200	EQUIPMENT MAINTENANCE	3,000.00	2,137.04	3,000.00	3,000.00
101.336.93400	VEHICLE MAINTENANCE	7,500.00	519.14	7,500.00	7,500.00
101.336.93500	RADIO MAINTENANCE	1,000.00	640.00	1,000.00	1,000.00
101.336.93800	FIRE EQUIP MAINTENANCE	3,000.00	1,913.65	3,000.00	3,000.00
101.336.93900	FEMA GRANT MATCH	6,600.00	0.00	6,600.00	6,600.00
101.336.95700	MEMBERSHIP & DUES	300.00	0.00	300.00	300.00
101.336.95800	EDUCATION & TRAINING	2,000.00	525.00	2,000.00	2,000.00
101.336.95900	MISCELLANEOUS	500.00	0.00	500.00	500.00
<b>TOTAL EXPENDITURE</b>		<b>154,150.00</b>	<b>64,183.88</b>	<b>163,250.00</b>	<b>168,250.00</b>
<b>Totals for dept 336 - FIRE DEPARTMENT</b>		<b>154,150.00</b>	<b>64,183.88</b>	<b>163,250.00</b>	<b>168,250.00</b>
<b>Dept 371 - BUILDING DEPARTMENT</b>					
<b>Expenditure</b>					
101.371.71000	SALARY & WAGES	31,730.00	15,341.96	0.00	0.00
101.371.71500	SOCIAL SECURITY	2,500.00	1,139.42	0.00	0.00
101.371.71600	HOSPITALIZATION	18,165.00	3,288.42	0.00	0.00
101.371.71650	RETIREE HEALTH CARE	0.00	3,816.68	0.00	0.00
101.371.71700	LIFE INSURANCE	150.00	96.20	0.00	0.00
101.371.71800	RETIREMENT FUND CONTRIBUTION	3,300.00	5,211.45	0.00	0.00
101.371.72000	WORKMEN'S COMP INSURANCE	475.00	0.00	0.00	0.00
101.371.72700	BUILDING INSPECTOR SUPPLIES	50.00	0.00	0.00	0.00
101.371.72800	POSTAGE	100.00	0.00	0.00	0.00
101.371.73500	SOFTWARE SUPPORT	250.00	1,950.00	0.00	0.00
101.371.74100	GAS & OIL	200.00	0.00	0.00	0.00
101.371.81800	CONTRACTED CONSULTANTS	2,000.00	680.00	0.00	0.00
101.371.85200	TELEPHONE	625.00	417.74	0.00	0.00
101.371.86000	TRANSPORTATION	500.00	142.75	0.00	0.00
101.371.95700	MEMBERSHIP & DUES	250.00	225.00	0.00	0.00
101.371.95800	EDUCATION & TRAINING	300.00	0.00	0.00	0.00
101.371.95900	MISCELLANEOUS EXPENSE	400.00	95.99	0.00	0.00
<b>TOTAL EXPENDITURE</b>		<b>60,995.00</b>	<b>32,405.61</b>	<b>0.00</b>	<b>0.00</b>
<b>Totals for dept 371 - BUILDING DEPARTMENT</b>		<b>60,995.00</b>	<b>32,405.61</b>	<b>0.00</b>	<b>0.00</b>
<b>Dept 441 - PUBLIC WORKS</b>					
<b>Expenditure</b>					
101.441.71000	SALARY & WAGES	143,000.00	67,296.53	150,000.00	150,000.00
101.441.71010	OVERTIME	7,000.00	1,846.29	5,000.00	5,000.00
101.441.71500	SOCIAL SECURITY	11,500.00	5,236.10	13,000.00	13,500.00
101.441.71600	HOSPITALIZATION	45,500.00	18,790.49	44,000.00	48,000.00
101.441.71650	RETIREE HEALTH CARE	19,500.00	11,633.96	35,000.00	35,000.00
101.441.71700	LIFE INSURANCE	500.00	244.10	600.00	600.00
101.441.71800	RETIREMENT	40,000.00	23,927.48	50,000.00	55,000.00
101.441.72000	WORKER'S COMP	9,500.00	4,194.92	12,000.00	12,000.00
101.441.72100	UNEMPLOYMENT COMPENSATION	1,000.00	0.00	1,000.00	1,000.00
101.441.73000	OFFICE SUPPLIES	450.00	304.75	500.00	550.00
101.441.74100	GAS & OIL	8,500.00	1,939.65	9,000.00	9,900.00
101.441.74200	UNIFORMS & LAUNDRY	3,000.00	446.24	3,500.00	3,900.00
101.441.74300	STREET SALT	6,000.00	0.00	7,000.00	7,700.00
101.441.74400	OTHER SUPPLIES	5,000.00	0.00	10,000.00	11,100.00
101.441.74401	SAFETY SUPPLIES	1,000.00	251.72	3,000.00	3,300.00
101.441.77600	CUSTODIAL SUPPLIES	250.00	7.20	400.00	450.00
101.441.80800	TREE REMOVAL, TRIMMING & STUMP	1,500.00	0.00	2,000.00	2,200.00
101.441.80850	YARD WAST DISPOSAL	35,000.00	15,714.43	15,000.00	15,000.00
101.441.81100	ENGINEERING SERVICE	4,000.00	0.00	4,000.00	4,000.00
101.441.81101	LANDFILL ENGINEERING	75,000.00	3,366.19	75,000.00	75,000.00
101.441.81500	CONTRACTED MOWING	1,000.00	0.00	1,000.00	1,100.00
101.441.83500	XRAYS & PHYSICALS	3,000.00	0.00	3,000.00	3,000.00
101.441.85200	TELEPHONE	2,000.00	1,247.57	3,000.00	3,000.00
101.441.90400	PUBLISHING	250.00	0.00	250.00	250.00
101.441.91300	GEN LIAB INSURANCE	5,000.00	0.00	5,000.00	5,000.00
101.441.91400	FIRE & WIND INSURANCE	2,000.00	0.00	2,500.00	2,500.00
101.441.91700	FLEET INSURANCE	6,300.00	0.00	5,500.00	5,500.00
101.441.92100	PUBLIC UTILITIES	11,000.00	3,000.78	12,000.00	12,500.00
101.441.93100	BUILDING MAINTENANCE	2,000.00	13.39	3,500.00	3,900.00
101.441.93200	EQUIPMENT MAINTENANCE	10,000.00	6,364.79	15,000.00	16,600.00
101.441.93300	OFF EQUIP REP & MAINT	0.00	0.00	2,000.00	2,200.00

Calculations as of 12/31/2018

GL NUMBER	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 12/31/18	2019-20 REQUESTED BUDGET	2020-21 REQUESTED BUDGET
<b>APPROPRIATIONS</b>					
Dept 441 - PUBLIC WORKS					
Expenditure					
101.441.93400	VEHICLE MAINTENANCE	10,000.00	1,423.28	12,000.00	13,400.00
101.441.93500	RADIO MAINTENANCE	250.00	0.00	500.00	550.00
101.441.94200	EQUIPMENT RENTAL	30,000.00	2,982.61	30,000.00	33,200.00
101.441.95800	EDUCATION & TRAINING	500.00	0.00	1,000.00	1,200.00
101.441.95900	MISCELLANEOUS	1,000.00	307.22	1,500.00	1,700.00
TOTAL EXPENDITURE		501,500.00	170,539.69	537,750.00	558,800.00
Totals for dept 441 - PUBLIC WORKS		501,500.00	170,539.69	537,750.00	558,800.00
Dept 445 - STORM SEWERS					
Expenditure					
101.445.71000	SALARY & WAGES	5,000.00	2,340.10	5,000.00	5,000.00
101.445.71010	OVERTIME	300.00	0.00	300.00	300.00
101.445.71500	SOCIAL SECURITY	400.00	172.42	400.00	400.00
101.445.71800	RETIREMENT	50.00	0.00	50.00	50.00
TOTAL EXPENDITURE		5,750.00	2,512.52	5,750.00	5,750.00
Totals for dept 445 - STORM SEWERS		5,750.00	2,512.52	5,750.00	5,750.00
Dept 651 - AMBULANCE					
Expenditure					
101.651.82000	CONTRACTED AMBULANCE	11,525.00	12,671.00	12,750.00	12,750.00
TOTAL EXPENDITURE		11,525.00	12,671.00	12,750.00	12,750.00
Totals for dept 651 - AMBULANCE		11,525.00	12,671.00	12,750.00	12,750.00
Dept 721 - PLANNING COMMISSION					
Expenditure					
101.721.71000	SALARY & WAGES	900.00	340.00	900.00	900.00
101.721.81800	CONTRACTED CONSULTANTS	50.00	0.00	50.00	50.00
TOTAL EXPENDITURE		950.00	340.00	950.00	950.00
Totals for dept 721 - PLANNING COMMISSION		950.00	340.00	950.00	950.00
Dept 722 - ZONING BOARD OF APPEALS					
Expenditure					
101.722.71000	SALARY & WAGES	400.00	0.00	400.00	400.00
TOTAL EXPENDITURE		400.00	0.00	400.00	400.00
Totals for dept 722 - ZONING BOARD OF APPEALS		400.00	0.00	400.00	400.00
Dept 747 - COMMUNITY DEVELOPMENT					
Expenditure					
101.747.88100	CITY MARKETING	6,000.00	0.00	0.00	0.00
101.747.88500	COMMUNITY PROMOTIONS	6,000.00	300.54	0.00	0.00
TOTAL EXPENDITURE		12,000.00	300.54	0.00	0.00
Totals for dept 747 - COMMUNITY DEVELOPMENT		12,000.00	300.54	0.00	0.00
Dept 748 - QUALITY OF LIFE					
Expenditure					
101.748.71000	SALARY & WAGES	0.00	(296.40)	0.00	0.00
101.748.72000	PARK AMENITIES	10,000.00	2,687.45	0.00	0.00
TOTAL EXPENDITURE		10,000.00	2,391.05	0.00	0.00
Totals for dept 748 - QUALITY OF LIFE		10,000.00	2,391.05	0.00	0.00
Dept 790 - LIBRARY					
Expenditure					
101.790.71000	SALARY & WAGES	138,450.00	67,979.97	0.00	0.00
101.790.71500	SOCIAL SECURITY	10,600.00	5,383.43	0.00	0.00
101.790.71600	HOSPITALIZATION	26,795.00	7,714.89	0.00	0.00
101.790.71650	RETIREE HEALTH CARE	0.00	3,017.63	0.00	0.00
101.790.71700	LIFE INSURANCE	350.00	190.40	0.00	0.00
101.790.71800	RETIREMENT	5,000.00	9,549.31	0.00	0.00
101.790.72000	WORKER'S COMP	500.00	56.68	0.00	0.00
101.790.72800	POSTAGE	400.00	47.90	0.00	0.00
101.790.73000	OFFICE SUPPLIES	2,500.00	767.21	0.00	0.00
101.790.73100	COPY MACHINE SUPPLIES	2,500.00	498.75	0.00	0.00
101.790.74400	OTHER SUPPLIES	7,000.00	6,687.29	0.00	0.00
101.790.74500	BOOKS, MAGS, PERIODICALS	25,000.00	1,327.26	0.00	0.00
101.790.74510	AUDIO/VISUAL MATERIALS	3,500.00	223.68	0.00	0.00
101.790.77600	CUSTODIAL SUPPLIES	0.00	80.40	0.00	0.00

Calculations as of 12/31/2018

GL NUMBER	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 12/31/18	2019-20 REQUESTED BUDGET	2020-21 REQUESTED BUDGET
<b>APPROPRIATIONS</b>					
Dept 790 - LIBRARY					
Expenditure					
101.790.77700	DISTRICT APPROPRIATION	300.00	80,000.00	0.00	0.00
101.790.85200	TELEPHONE	500.00	175.15	0.00	0.00
101.790.90400	PROMOTIONAL	800.00	91.66	0.00	0.00
101.790.91000	PROGRAMMING	7,250.00	1,839.63	0.00	0.00
101.790.91300	GEN LIAB INSURANCE	2,750.00	0.00	0.00	0.00
101.790.91400	FIRE & WIND INSURANCE	1,980.00	0.00	0.00	0.00
101.790.92100	PUBLIC UTILITIES	7,750.00	3,133.42	0.00	0.00
101.790.93100	BUILDING MAINTENANCE	63,500.00	270.28	0.00	0.00
101.790.93200	EQUIPMENT MAINTENANCE	200.00	15.12	0.00	0.00
101.790.95000	REFUND OF STATE AID	5,000.00	2,339.76	0.00	0.00
101.790.95800	EDUCATION & TRAINING	1,500.00	764.55	0.00	0.00
101.790.95900	MISCELLANEOUS	100.00	0.00	0.00	0.00
TOTAL EXPENDITURE		314,225.00	192,154.37	0.00	0.00
Totals for dept 790 - LIBRARY		314,225.00	192,154.37	0.00	0.00
Dept 901 - CAPITAL OUTLAY					
Expenditure					
101.901.97600	EQUIPMENT - CEMETERY	4,000.00	5,347.08	10,000.00	8,500.00
101.901.97605	EQUIPMENT - PUBLIC WORKS	10,000.00	0.00	0.00	0.00
TOTAL EXPENDITURE		14,000.00	5,347.08	10,000.00	8,500.00
Totals for dept 901 - CAPITAL OUTLAY		14,000.00	5,347.08	10,000.00	8,500.00
Dept 999 - FUND BALANCE					
Transfers-Out					
101.999.99913	TRANSFER TO CLOCK MAINTENANCE	750.00	650.00	0.00	0.00
101.999.99914	TRANSFER TO BUSINESS INCENTIVES	12,500.00	12,500.00	0.00	0.00
101.999.99916	TRANSFER TO CURB GRANT	6,250.00	6,250.00	0.00	0.00
101.999.99917	TRANSFER TO FOURTH OF JULY FUND	4,000.00	23,726.77	0.00	0.00
101.999.99925	TRANSFER TO ER AIR	0.00	21,909.29	0.00	0.00
TOTAL TRANSFERS-OUT		23,500.00	65,036.06	0.00	0.00
Expenditure					
101.999.99908	XFER TO BUILD INSPECT	0.00	0.00	100,000.00	90,000.00
101.999.99903	XFER TO PARKS & REC	0.00	0.00	120,000.00	120,000.00
101.999.99911	XFER TO UTILITY - PLAYGROUND OF DE	12,000.00	0.00	12,000.00	12,000.00
TOTAL EXPENDITURE		12,000.00	0.00	232,000.00	222,000.00
Totals for dept 999 - FUND BALANCE		35,500.00	65,036.06	232,000.00	222,000.00
TOTAL APPROPRIATIONS		2,707,715.28	1,309,165.84	2,627,275.89	2,594,039.47
NET OF REVENUES/APPROPRIATIONS - FUND 101		1,753.22	1,000,852.27	29,264.46	91,724.91
BEGINNING FUND BALANCE		844,765.24	844,765.24	1,651,573.08	1,680,837.54
FUND BALANCE ADJUSTMENTS		(194,044.43)	(194,044.43)	0.00	0.00
ENDING FUND BALANCE		652,474.03	1,651,573.08	1,680,837.54	1,772,562.45



Calculations as of 12/31/2018

GL NUMBER	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 12/31/18	2019-20 REQUESTED BUDGET	2020-21 REQUESTED BUDGET
ESTIMATED REVENUES					
Dept 276 - CEMETERY					
Revenue					
150.276.64300	CEMETERY LOT SALES	1,500.00	1,900.00	3,000.00	3,000.00
150.276.69900	USE OF FUND BALANCE	8,500.00	0.00	0.00	0.00
TOTAL REVENUE		<u>10,000.00</u>	<u>1,900.00</u>	<u>3,000.00</u>	<u>3,000.00</u>
Totals for dept 276 - CEMETERY		<u>10,000.00</u>	<u>1,900.00</u>	<u>3,000.00</u>	<u>3,000.00</u>
TOTAL ESTIMATED REVENUES		10,000.00	1,900.00	3,000.00	3,000.00

Calculations as of 12/31/2018

GL NUMBER	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 12/31/18	2019-20 REQUESTED BUDGET	2020-21 REQUESTED BUDGET
APPROPRIATIONS					
Dept 999 - FUND BALANCE					
Expenditure					
150.999.99906	Transfer to General Fund	10,000.00	10,000.00	0.00	0.00
TOTAL EXPENDITURE		10,000.00	10,000.00	0.00	0.00
Totals for dept 999 - FUND BALANCE		10,000.00	10,000.00	0.00	0.00
TOTAL APPROPRIATIONS		10,000.00	10,000.00	0.00	0.00
NET OF REVENUES/APPROPRIATIONS - FUND 150		0.00	(8,100.00)	3,000.00	3,000.00
BEGINNING FUND BALANCE		84,127.81	84,127.81	75,227.81	78,227.81
FUND BALANCE ADJUSTMENTS		(800.00)	(800.00)	0.00	0.00
ENDING FUND BALANCE		83,327.81	75,227.81	78,227.81	81,227.81

GL NUMBER	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 12/31/18	2019-20 REQUESTED BUDGET	2020-21 REQUESTED BUDGET
ESTIMATED REVENUES					
Dept 253 - CITY TREASURER					
Revenue					
202.253.54600	ACT 51 GAS TAX	400,000.00	264,083.47	444,105.54	486,788.79
202.253.54700	ACT 48 ROW MNT (METRO)	20,000.00	0.00	20,000.00	20,000.00
202.253.57900	STATE FUNDED PROJECTS	0.00	0.00	400,000.00	375,000.00
202.253.63000	STATE MAINTENANCE TRUNKLINE	0.00	139.89	0.00	0.00
202.253.66400	INTEREST INCOME	1,500.00	806.88	1,500.00	1,500.00
TOTAL REVENUE		421,500.00	265,030.24	865,605.54	883,288.79
Totals for dept 253 - CITY TREASURER		421,500.00	265,030.24	865,605.54	883,288.79
TOTAL ESTIMATED REVENUES		421,500.00	265,030.24	865,605.54	883,288.79

Calculations as of 12/31/2018

GL NUMBER	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 12/31/18	2019-20 REQUESTED BUDGET	2020-21 REQUESTED BUDGET
<b>APPROPRIATIONS</b>					
Dept 445 - STORM SEWERS					
Expenditure					
202.445.71800	RETIREMENT FUND CONTRIBUTION	0.00	123.29	0.00	0.00
202.445.74100	GAS & OIL	500.00	0.00	0.00	0.00
202.445.92100	PUBLIC UTILITIES	650.00	289.08	650.00	650.00
202.445.92200	DRAIN AT LARGE	3,700.00	0.00	3,700.00	3,700.00
TOTAL EXPENDITURE		4,850.00	412.37	4,350.00	4,350.00
Totals for dept 445 - STORM SEWERS		4,850.00	412.37	4,350.00	4,350.00
Dept 463 - STREET MAINTENANCE					
Expenditure					
202.463.71000	SALARY & WAGES	7,500.00	3,987.58	11,000.00	11,000.00
202.463.71500	SOCIAL SECURITY	750.00	306.12	900.00	900.00
202.463.71600	HOSPITALIZATION	0.00	0.00	1,000.00	1,000.00
202.463.71800	RETIREMENT FUND CONTRIBUTION	175.00	185.32	500.00	500.00
202.463.71900	FRINGE BENEFITS	800.00	652.31	1,000.00	1,000.00
202.463.74000	STREET MAINTENANCE SUPPLIES & MATL	4,000.00	5,632.38	10,000.00	10,000.00
202.463.80800	TREE REMOVAL, TRIMMING & STUMP	2,500.00	0.00	2,000.00	2,000.00
202.463.81000	CONTR. SERV. STREET RECAP/SIDEWAI	0.00	0.00	0.00	375,000.00
202.463.81100	ENGINEERING SERVICE	0.00	1,453.04	0.00	0.00
202.463.81300	CONTRACTED SWEEPING	7,500.00	6,500.00	7,500.00	7,500.00
202.463.92200	DRAIN AT LARGE	1,650.00	477.54	1,650.00	1,650.00
202.463.93000	SIDEWALKS	0.00	0.00	5,000.00	5,000.00
202.463.93001	SIDEWALK SUPPLIES	0.00	0.00	10,000.00	10,000.00
202.463.93200	EQUIPMENT MAINTENANCE	300.00	0.00	0.00	0.00
202.463.94200	EQUIPMENT RENTAL	3,125.00	2,255.48	10,000.00	10,000.00
TOTAL EXPENDITURE		28,300.00	21,449.77	60,550.00	435,550.00
Totals for dept 463 - STREET MAINTENANCE		28,300.00	21,449.77	60,550.00	435,550.00
Dept 473 - BRIDGES					
Expenditure					
202.473.71000	SALARY & WAGES	1,100.00	355.36	1,000.00	1,000.00
202.473.71500	SOCIAL SECURITY	100.00	25.41	100.00	100.00
202.473.71800	RETIREMENT FUND CONTRIBUTION	50.00	34.76	50.00	50.00
202.473.81000	CONTRACTED SERVICES	0.00	0.00	400,000.00	0.00
202.473.81900	BRIDGE MAINT. ENGINEERING	50,000.00	40,669.27	50,000.00	0.00
202.473.94200	EQUIPMENT RENTAL	1,200.00	329.11	250.00	250.00
TOTAL EXPENDITURE		52,450.00	41,413.91	451,400.00	1,400.00
Totals for dept 473 - BRIDGES		52,450.00	41,413.91	451,400.00	1,400.00
Dept 474 - TRAFFIC					
Expenditure					
202.474.71000	SALARY & WAGES	2,000.00	1,930.65	2,500.00	2,500.00
202.474.71500	SOCIAL SECURITY	150.00	179.87	200.00	200.00
202.474.71800	RETIREMENT FUND CONTRIBUTION	50.00	34.76	50.00	50.00
202.474.74000	STREET MAINT. SUPPLIES & MATL	500.00	105.79	5,000.00	500.00
202.474.81400	CONTRACTED SIGNALS	450.00	129.13	0.00	0.00
202.474.94200	EQUIPMENT RENTAL	1,000.00	2,290.14	0.00	0.00
TOTAL EXPENDITURE		4,150.00	4,670.34	7,750.00	3,250.00
Totals for dept 474 - TRAFFIC		4,150.00	4,670.34	7,750.00	3,250.00
Dept 478 - WINTER					
Expenditure					
202.478.71000	SALARY & WAGES	10,000.00	2,120.11	10,000.00	10,000.00
202.478.71500	SOCIAL SECURITY	775.00	158.94	775.00	775.00
202.478.71800	RETIREMENT FUND CONTRIBUTION	300.00	0.00	300.00	300.00
202.478.71900	FRINGE BENEFITS	600.00	302.02	600.00	600.00
202.478.74000	STREET MAINT. SUPPLIES & MATL	6,000.00	1,268.25	6,000.00	6,000.00
202.478.94200	EQUIPMENT RENTAL	6,500.00	670.11	6,500.00	6,500.00
TOTAL EXPENDITURE		24,175.00	4,519.43	24,175.00	24,175.00
Totals for dept 478 - WINTER		24,175.00	4,519.43	24,175.00	24,175.00
Dept 484 - RECORDKEEPING					
Expenditure					
202.484.71000	SALARY & WAGES	0.00	0.00	3,000.00	3,000.00
202.484.71900	FRINGE BENEFITS	1,000.00	582.57	1,000.00	1,000.00
202.484.80300	INDEPENDENT AUDIT	1,500.00	1,500.00	1,500.00	1,500.00
202.484.81800	CONTRACTED CONSULTANTS	3,000.00	1,778.43	0.00	0.00
TOTAL EXPENDITURE		5,500.00	3,861.00	5,500.00	5,500.00

GL NUMBER	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 12/31/18	2019-20 REQUESTED BUDGET	2020-21 REQUESTED BUDGET
<b>APPROPRIATIONS</b>					
Dept 484 - RECORDKEEPING					
Totals for dept 484 - RECORDKEEPING		5,500.00	3,861.00	5,500.00	5,500.00
Dept 487 - SURFACE MAINTENANCE					
Expenditure					
202.487.81000	CONTR. SERV. STREET RECAPP/SIDEWAI	0.00	3,438.82	0.00	0.00
202.487.93910	M99	600.00	0.00	0.00	0.00
202.487.93920	M50	100.00	0.00	0.00	0.00
202.487.93930	M188	100.00	0.00	0.00	0.00
202.487.93960	LOT #6	0.00	2,035.60	0.00	0.00
TOTAL EXPENDITURE		800.00	5,474.42	0.00	0.00
Totals for dept 487 - SURFACE MAINTENANCE		800.00	5,474.42	0.00	0.00
Dept 488 - SWEEPING & FLUSHING					
Expenditure					
202.488.93910	M99	1,500.00	1,250.00	1,500.00	1,500.00
202.488.93920	M50	750.00	500.00	750.00	750.00
202.488.93930	M188	1,500.00	1,250.00	1,500.00	1,500.00
TOTAL EXPENDITURE		3,750.00	3,000.00	3,750.00	3,750.00
Totals for dept 488 - SWEEPING & FLUSHING		3,750.00	3,000.00	3,750.00	3,750.00
Dept 489 - TREES & SHRUBS					
Expenditure					
202.489.71500	SOCIAL SECURITY	0.00	12.56	0.00	0.00
202.489.93910	M99	200.00	243.64	200.00	200.00
202.489.93920	M50	50.00	0.00	50.00	50.00
202.489.93930	M188	50.00	0.00	50.00	50.00
TOTAL EXPENDITURE		300.00	256.20	300.00	300.00
Totals for dept 489 - TREES & SHRUBS		300.00	256.20	300.00	300.00
Dept 490 - DRAINS & BACKSLOPES					
Expenditure					
202.490.71500	SOCIAL SECURITY	50.00	63.34	50.00	50.00
202.490.93910	M99	1,000.00	593.28	1,000.00	1,000.00
202.490.93920	M50	50.00	(300.00)	50.00	50.00
202.490.93930	M188	750.00	(744.91)	750.00	750.00
TOTAL EXPENDITURE		1,850.00	(388.29)	1,850.00	1,850.00
Totals for dept 490 - DRAINS & BACKSLOPES		1,850.00	(388.29)	1,850.00	1,850.00
Dept 491 - TRAFFIC SIGNS & SIGNALS					
Expenditure					
202.491.71500	SOCIAL SECURITY	50.00	0.00	50.00	50.00
202.491.93910	M99	500.00	51.34	500.00	500.00
202.491.93920	M50	50.00	0.00	50.00	50.00
202.491.93930	M188	100.00	0.00	100.00	100.00
TOTAL EXPENDITURE		700.00	51.34	700.00	700.00
Totals for dept 491 - TRAFFIC SIGNS & SIGNALS		700.00	51.34	700.00	700.00
Dept 492 - PAVEMENT MARKING					
Expenditure					
202.492.93910	M99	500.00	0.00	0.00	0.00
TOTAL EXPENDITURE		500.00	0.00	0.00	0.00
Totals for dept 492 - PAVEMENT MARKING		500.00	0.00	0.00	0.00
Dept 493 - WINTER MAINTENANCE					
Expenditure					
202.493.71500	SOCIAL SECURITY	200.00	2.30	200.00	200.00
202.493.71800	SALARIES & WAGES	75.00	0.00	75.00	75.00
202.493.93910	M99	3,500.00	22.04	3,500.00	3,500.00
202.493.93920	M50	1,000.00	18.00	1,000.00	1,000.00
202.493.93930	M188	1,000.00	17.99	1,000.00	1,000.00
TOTAL EXPENDITURE		5,775.00	60.33	5,775.00	5,775.00
Totals for dept 493 - WINTER MAINTENANCE		5,775.00	60.33	5,775.00	5,775.00
Dept 494 - SNOW REMOVAL					
Expenditure					
202.494.71500	SOCIAL SECURITY	100.00	0.00	100.00	100.00
202.494.71800	SALARIES & WAGES	50.00	0.00	50.00	50.00

GL NUMBER	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 12/31/18	2019-20 REQUESTED BUDGET	2020-21 REQUESTED BUDGET
APPROPRIATIONS					
Dept 494 - SNOW REMOVAL					
Expenditure					
202.494.93910	M99	2,000.00	0.00	2,000.00	2,000.00
TOTAL EXPENDITURE		2,150.00	0.00	2,150.00	2,150.00
Totals for dept 494 - SNOW REMOVAL		2,150.00	0.00	2,150.00	2,150.00
Dept 901 - CAPITAL OUTLAY					
Expenditure					
202.901.99000	CAPITAL OUTLAY	0.00	0.00	13,000.00	0.00
TOTAL EXPENDITURE		0.00	0.00	13,000.00	0.00
Totals for dept 901 - CAPITAL OUTLAY		0.00	0.00	13,000.00	0.00
Dept 906 - DEBT SERVICE					
Expenditure					
202.906.99300	BOND PRINCIPAL-DDA	20,000.00	0.00	20,000.00	20,000.00
202.906.99800	CAP IMPROVE INTEREST	5,730.00	2,865.00	4,930.00	4,664.00
202.906.99900	BOND PRINCIPAL PAYMENTS AGENT FEES	250.00	0.00	250.00	250.00
TOTAL EXPENDITURE		25,980.00	2,865.00	25,180.00	24,914.00
Totals for dept 906 - DEBT SERVICE		25,980.00	2,865.00	25,180.00	24,914.00
Dept 999 - FUND BALANCE					
Expenditure					
202.999.99902	TRANSFER TO LOCAL ST. FUND	35,125.00	35,125.00	0.00	0.00
202.999.99909	TRANSFER TO SIDEWALK	13,000.00	13,000.00	0.00	0.00
TOTAL EXPENDITURE		48,125.00	48,125.00	0.00	0.00
Totals for dept 999 - FUND BALANCE		48,125.00	48,125.00	0.00	0.00
TOTAL APPROPRIATIONS		209,355.00	135,770.82	606,430.00	513,664.00
NET OF REVENUES/APPROPRIATIONS - FUND 202		212,145.00	129,259.42	259,175.54	369,624.79
BEGINNING FUND BALANCE		370,802.27	370,802.27	376,137.78	635,313.32
FUND BALANCE ADJUSTMENTS		(123,923.91)	(123,923.91)	0.00	0.00
ENDING FUND BALANCE		459,023.36	376,137.78	635,313.32	1,004,938.11

GL NUMBER	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 12/31/18	2019-20 REQUESTED BUDGET	2020-21 REQUESTED BUDGET
<b>ESTIMATED REVENUES</b>					
Dept 253 - CITY TREASURER					
Revenue					
203.253.54600	ACT 51 GAS TAX	140,500.00	102,227.02	157,628.19	172,794.96
203.253.66400	INTEREST INCOME	1,400.00	1,713.51	2,000.00	2,000.00
203.253.69400	MISCELLANEOUS REVENUE	0.00	1,570.29	0.00	0.00
203.253.69500	SIDEWALK - SNOW ORDINANCE REVENUE	2,500.00	0.00	2,500.00	2,500.00
	<b>TOTAL REVENUE</b>	<b>144,400.00</b>	<b>105,510.82</b>	<b>162,128.19</b>	<b>177,294.96</b>
Totals for dept 253 - CITY TREASURER		144,400.00	105,510.82	162,128.19	177,294.96
Dept 931 - TRANSFERS IN					
Revenue					
203.931.69904	TRANSFER FROM MAJOR ST. FUND	35,125.00	35,125.00	0.00	0.00
	<b>TOTAL REVENUE</b>	<b>35,125.00</b>	<b>35,125.00</b>	<b>0.00</b>	<b>0.00</b>
Totals for dept 931 - TRANSFERS IN		35,125.00	35,125.00	0.00	0.00
<b>TOTAL ESTIMATED REVENUES</b>		<b>179,525.00</b>	<b>140,635.82</b>	<b>162,128.19</b>	<b>177,294.96</b>

Calculations as of 12/31/2018

GL NUMBER	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 12/31/18	2019-20 REQUESTED BUDGET	2020-21 REQUESTED BUDGET
<b>APPROPRIATIONS</b>					
Dept 445 - STORM SEWERS					
Expenditure					
203.445.71000	SALARY & WAGES	3,000.00	0.00	3,000.00	3,000.00
203.445.71500	SOCIAL SECURITY	300.00	0.00	300.00	300.00
203.445.71600	HOSPITALIZATION	1,500.00	0.00	1,500.00	1,500.00
203.445.71800	RETIREMENT FUND CONTRIBUTION	3,000.00	0.00	3,000.00	3,000.00
TOTAL EXPENDITURE		7,800.00	0.00	7,800.00	7,800.00
Totals for dept 445 - STORM SEWERS		7,800.00	0.00	7,800.00	7,800.00
Dept 463 - STREET MAINTENANCE					
Expenditure					
203.463.71000	SALARY & WAGES	20,000.00	4,287.79	15,000.00	15,000.00
203.463.71500	SOCIAL SECURITY	1,550.00	314.27	1,000.00	1,000.00
203.463.71600	HOSPITALIZATION	750.00	434.65	1,000.00	1,000.00
203.463.71800	RETIREMENT FUND CONTRIBUTION	300.00	0.00	500.00	500.00
203.463.74000	STREET MAINT. SUPPLIES & MATL	7,500.00	8,240.94	10,000.00	10,000.00
203.463.80800	TREE REMOVAL, TRIMMING & STUMP	3,000.00	0.00	3,000.00	3,000.00
203.463.81300	CONTRACTED SWEEPING	2,000.00	0.00	2,000.00	2,000.00
203.463.92200	DRAIN AT LARGE	2,300.00	477.55	2,300.00	2,300.00
203.463.93000	SIDEWALKS	0.00	0.00	5,000.00	5,000.00
203.463.93001	SIDEWALK SUPPLIES	0.00	0.00	5,000.00	5,000.00
203.463.93200	EQUIPMENT MAINTENANCE	275.00	0.00	0.00	0.00
203.463.94200	EQUIPMENT RENTAL	8,000.00	2,399.58	8,000.00	8,000.00
TOTAL EXPENDITURE		45,675.00	16,154.78	52,800.00	52,800.00
Totals for dept 463 - STREET MAINTENANCE		45,675.00	16,154.78	52,800.00	52,800.00
Dept 474 - TRAFFIC					
Expenditure					
203.474.71000	SALARY & WAGES	2,500.00	989.00	2,000.00	2,000.00
203.474.71500	SOCIAL SECURITY	200.00	75.80	200.00	200.00
203.474.71800	RETIREMENT FUND CONTRIBUTION	300.00	0.00	300.00	300.00
203.474.74000	STREET MAINT. SUPPLIES & MATL	500.00	36.58	5,000.00	500.00
203.474.94200	EQUIPMENT RENTAL	500.00	863.78	500.00	500.00
TOTAL EXPENDITURE		4,000.00	1,965.16	8,000.00	3,500.00
Totals for dept 474 - TRAFFIC		4,000.00	1,965.16	8,000.00	3,500.00
Dept 478 - WINTER					
Expenditure					
203.478.71000	SALARY & WAGES	12,000.00	924.00	12,000.00	12,000.00
203.478.71500	SOCIAL SECURITY	1,000.00	67.82	1,000.00	1,000.00
203.478.71800	RETIREMENT FUND CONTRIBUTION	300.00	225.84	300.00	300.00
203.478.74000	STREET MAINT. SUPPLIES & MATL	3,400.00	400.50	3,400.00	3,400.00
203.478.74100	SIDEWALK - SNOW- LAWN ORDINANCE	1,500.00	570.00	1,500.00	1,500.00
203.478.94200	EQUIPMENT RENTAL	6,500.00	1,263.04	6,500.00	6,500.00
TOTAL EXPENDITURE		24,700.00	3,451.20	24,700.00	24,700.00
Totals for dept 478 - WINTER		24,700.00	3,451.20	24,700.00	24,700.00
Dept 484 - RECORDKEEPING					
Expenditure					
203.484.71000	SALARY & WAGES	4,000.00	0.00	6,500.00	6,500.00
203.484.71500	SOCIAL SECURITY	325.00	0.00	325.00	325.00
203.484.71600	HOSPITALIZATION	1,000.00	0.00	1,000.00	1,000.00
203.484.71800	RETIREMENT FUND CONTRIBUTION	500.00	75.87	500.00	500.00
203.484.80300	INDEPENDENT AUDIT	590.00	550.00	590.00	590.00
203.484.81800	CONTRACTED CONSULTANTS	2,500.00	1,198.33	0.00	0.00
TOTAL EXPENDITURE		8,915.00	1,824.20	8,915.00	8,915.00
Totals for dept 484 - RECORDKEEPING		8,915.00	1,824.20	8,915.00	8,915.00
Dept 901 - CAPITAL OUTLAY					
Expenditure					
203.901.99000	CAPITAL OUTLAY	0.00	0.00	13,000.00	0.00
TOTAL EXPENDITURE		0.00	0.00	13,000.00	0.00
Totals for dept 901 - CAPITAL OUTLAY		0.00	0.00	13,000.00	0.00
TOTAL APPROPRIATIONS		91,090.00	23,395.34	115,215.00	97,715.00
NET OF REVENUES/APPROPRIATIONS - FUND 203		88,435.00	117,240.48	46,913.19	79,579.96
BEGINNING FUND BALANCE		467,048.41	467,048.41	617,218.62	664,131.81
FUND BALANCE ADJUSTMENTS		32,929.73	32,929.73	0.00	0.00



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BUDGET REPORT FOR EATON RAPIDS  
Fund: 203 LOCAL STREET FUND  
Calculations as of 12/31/2018

GL NUMBER	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 12/31/18	2019-20 REQUESTED BUDGET	2020-21 REQUESTED BUDGET
	ENDING FUND BALANCE	588,413.14	617,218.62	664,131.81	743,711.77

GL NUMBER	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 12/31/18	2019-20 REQUESTED BUDGET	2020-21 REQUESTED BUDGET
ESTIMATED REVENUES					
Dept 253 - CITY TREASURER					
Revenue					
204.253.43500	EATON COUNTY ROAD TAX	174,373.00	0.00	175,088.00	176,000.00
204.253.66400	INTEREST INCOME	3,000.00	943.28	2,000.00	1,200.00
TOTAL REVENUE		<u>177,373.00</u>	<u>943.28</u>	<u>177,088.00</u>	<u>177,200.00</u>
Totals for dept 253 - CITY TREASURER		<u>177,373.00</u>	<u>943.28</u>	<u>177,088.00</u>	<u>177,200.00</u>
Dept 999 - FUND BALANCE					
Revenue					
204.999.69990	USE OF FUND BALANCE	0.00	0.00	579.50	0.00
TOTAL REVENUE		<u>0.00</u>	<u>0.00</u>	<u>579.50</u>	<u>0.00</u>
Totals for dept 999 - FUND BALANCE		<u>0.00</u>	<u>0.00</u>	<u>579.50</u>	<u>0.00</u>
TOTAL ESTIMATED REVENUES		<u>177,373.00</u>	<u>943.28</u>	<u>177,667.50</u>	<u>177,200.00</u>

GL NUMBER	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 12/31/18	2019-20 REQUESTED BUDGET	2020-21 REQUESTED BUDGET
APPROPRIATIONS					
Dept 253 - CITY TREASURER					
Expenditure					
204.253.93940	STREET PROJECTS	0.00	18,432.30	0.00	0.00
	TOTAL EXPENDITURE	0.00	18,432.30	0.00	0.00
Totals for dept 253 - CITY TREASURER		0.00	18,432.30	0.00	0.00
Dept 906 - DEBT SERVICE					
Expenditure					
204.906.99300	BOND PRINCIPAL	150,000.00	500.00	155,000.00	155,000.00
204.906.99504	BOND INTEREST	24,917.50	12,458.75	22,667.50	20,187.50
	TOTAL EXPENDITURE	174,917.50	12,958.75	177,667.50	175,187.50
Totals for dept 906 - DEBT SERVICE		174,917.50	12,958.75	177,667.50	175,187.50
TOTAL APPROPRIATIONS		174,917.50	31,391.05	177,667.50	175,187.50
NET OF REVENUES/APPROPRIATIONS - FUND 204		2,455.50	(30,447.77)	0.00	2,012.50
BEGINNING FUND BALANCE		279,599.40	279,599.40	249,050.97	249,050.97
FUND BALANCE ADJUSTMENTS		(100.66)	(100.66)	0.00	0.00
ENDING FUND BALANCE		281,954.24	249,050.97	249,050.97	251,063.47

Calculations as of 12/31/2018

GL NUMBER	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 12/31/18	2019-20 REQUESTED BUDGET	2020-21 REQUESTED BUDGET
ESTIMATED REVENUES					
Dept 301 - POLICE DEPARTMENT					
Revenue					
207.301.54300	ACT 302 MONIES	1,300.00	0.00	1,300.00	1,300.00
207.301.66400	INTEREST INCOME	20.00	13.86	20.00	20.00
TOTAL REVENUE		<u>1,320.00</u>	<u>13.86</u>	<u>1,320.00</u>	<u>1,320.00</u>
Totals for dept 301 - POLICE DEPARTMENT		<u>1,320.00</u>	<u>13.86</u>	<u>1,320.00</u>	<u>1,320.00</u>
TOTAL ESTIMATED REVENUES		<u>1,320.00</u>	<u>13.86</u>	<u>1,320.00</u>	<u>1,320.00</u>

Calculations as of 12/31/2018

GL NUMBER	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 12/31/18	2019-20 REQUESTED BUDGET	2020-21 REQUESTED BUDGET
APPROPRIATIONS					
Dept 301 - POLICE DEPARTMENT					
Expenditure					
207.301.95800	EDUCATION & TRAINING	1,320.00	985.00	1,320.00	1,320.00
	TOTAL EXPENDITURE	1,320.00	985.00	1,320.00	1,320.00
	Totals for dept 301 - POLICE DEPARTMENT	1,320.00	985.00	1,320.00	1,320.00
	TOTAL APPROPRIATIONS	1,320.00	985.00	1,320.00	1,320.00
	NET OF REVENUES/APPROPRIATIONS - FUND 207	0.00	(971.14)	0.00	0.00
	BEGINNING FUND BALANCE	6,984.63	6,984.63	5,183.48	5,183.48
	FUND BALANCE ADJUSTMENTS	(830.01)	(830.01)	0.00	0.00
	ENDING FUND BALANCE	6,154.62	5,183.48	5,183.48	5,183.48

GL NUMBER	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 12/31/18	2019-20 REQUESTED BUDGET	2020-21 REQUESTED BUDGET
<b>ESTIMATED REVENUES</b>					
Dept 253 - CITY TREASURER					
Revenue					
208.253.40300	REAL & PERSONAL PROPERTY TAXES	96,498.00	84,689.27	99,812.00	101,000.00
208.253.44100	STATE OF MICHIGAN STABILIZATION	20,972.74	0.00	20,000.00	20,000.00
208.253.66400	INTEREST INCOME	750.00	561.96	750.00	750.00
208.253.69400	MISCELLANEOUS REVENUE	0.00	9,058.95	500.00	500.00
TOTAL REVENUE		118,220.74	94,310.18	121,062.00	122,250.00
Totals for dept 253 - CITY TREASURER		118,220.74	94,310.18	121,062.00	122,250.00
Dept 691 - PARKS & RECREATION					
Revenue					
208.691.65100	SPORTS PROGRAMMING	18,000.00	6,956.14	22,000.00	22,000.00
208.691.65500	ENRICHMENT PROGRAMMING	1,000.00	0.00	300.00	300.00
208.691.65600	OTHER COMMUNITY EVENTS	0.00	500.00	0.00	0.00
208.691.67500	DONATIONS PRIVATE SOURCE	500.00	0.00	0.00	0.00
TOTAL REVENUE		19,500.00	7,456.14	22,300.00	22,300.00
Totals for dept 691 - PARKS & RECREATION		19,500.00	7,456.14	22,300.00	22,300.00
Dept 758 - FRIENDS OF THE ISLAND					
Revenue					
208.758.67500	DONATIONS PRIVATE SOURCE	0.00	1,745.00	1,500.00	3,500.00
TOTAL REVENUE		0.00	1,745.00	1,500.00	3,500.00
Totals for dept 758 - FRIENDS OF THE ISLAND		0.00	1,745.00	1,500.00	3,500.00
Dept 759 - MUSIC & MOVIES					
Revenue					
208.759.67500	DONATIONS	4,000.00	0.00	0.00	0.00
TOTAL REVENUE		4,000.00	0.00	0.00	0.00
Totals for dept 759 - MUSIC & MOVIES		4,000.00	0.00	0.00	0.00
Dept 780 - OUTDOOR REC CENTER					
Revenue					
208.780.69400	MISCELLANEOUS REVENUE	3,000.00	0.00	0.00	0.00
208.780.69600	OUTDOOR REC CENTER	15,000.00	6,941.70	15,000.00	15,000.00
TOTAL REVENUE		18,000.00	6,941.70	15,000.00	15,000.00
Totals for dept 780 - OUTDOOR REC CENTER		18,000.00	6,941.70	15,000.00	15,000.00
Dept 931 - TRANSFERS IN					
Revenue					
208.931.69903	TRANSFER FROM GENERAL FUND	12,000.00	0.00	120,000.00	120,000.00
208.931.69905	TRANSFER FROM DDA FUND	0.00	0.00	4,000.00	4,000.00
TOTAL REVENUE		12,000.00	0.00	124,000.00	124,000.00
Totals for dept 931 - TRANSFERS IN		12,000.00	0.00	124,000.00	124,000.00
Dept 964					
Revenue					
208.964.69700	ALLOCATED FUND BALANCE	30,829.26	0.00	0.00	0.00
TOTAL REVENUE		30,829.26	0.00	0.00	0.00
Totals for dept 964 -		30,829.26	0.00	0.00	0.00
TOTAL ESTIMATED REVENUES		202,550.00	110,453.02	283,862.00	287,050.00

GL NUMBER	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 12/31/18	2019-20 REQUESTED BUDGET	2020-21 REQUESTED BUDGET
<b>APPROPRIATIONS</b>					
Dept 691 - PARKS & RECREATION					
Expenditure					
208.691.71000	SALARY & WAGES	54,500.00	31,826.59	103,000.00	105,000.00
208.691.71010	OVERTIME SALARY & WAGES	4,000.00	829.79	0.00	0.00
208.691.71500	SOCIAL SECURITY	3,000.00	2,578.58	6,000.00	6,000.00
208.691.71600	HOSPITALIZATION	3,000.00	1,714.30	5,000.00	5,000.00
208.691.71650	RETIREE HEALTH CARE	0.00	949.29	1,500.00	1,500.00
208.691.71700	LIFE INSURANCE	300.00	228.40	600.00	600.00
208.691.71800	RETIREMENT FUND CONTRIBUTION	1,500.00	2,126.37	6,000.00	6,000.00
208.691.72000	WORKMEN'S COMP INSURANCE	1,200.00	354.30	2,000.00	2,000.00
208.691.73000	OFFICE SUPPLIES	1,500.00	0.00	2,000.00	2,000.00
208.691.74100	GAS & OIL	3,500.00	1,808.00	3,800.00	3,800.00
208.691.74200	UNIFORMS & LAUNDRY	200.00	160.88	200.00	200.00
208.691.74400	OTHER SUPPLIES	5,000.00	1,737.66	7,000.00	7,000.00
208.691.74402	MISC EXPENSE-CONCESSION STAND	5,000.00	0.00	5,000.00	5,000.00
208.691.74403	SPORTS PROGRAMMING	20,000.00	1,149.64	22,000.00	22,000.00
208.691.74404	ENRICHMENT PROGRAMMING	500.00	481.15	300.00	300.00
208.691.74405	OTHER COMMUNITY EVENTS	300.00	111.55	6,000.00	6,000.00
208.691.80300	INDEPENDENT AUDIT	375.00	1,000.00	500.00	500.00
208.691.81100	ENGINEERING SERVICE	1,000.00	0.00	0.00	0.00
208.691.81800	CONTRACTED CONSULTANTS	0.00	675.00	3,000.00	3,000.00
208.691.85200	TELEPHONE	0.00	478.81	750.00	750.00
208.691.86000	TRANSPORTATION	0.00	0.00	500.00	500.00
208.691.88500	COMMUNITY PROMOTION	1,500.00	158.18	1,500.00	1,500.00
208.691.91400	FIRE & WIND INSURANCE	325.00	0.00	325.00	325.00
208.691.91700	FLEET INSURANCE	3,200.00	0.00	3,200.00	3,200.00
208.691.92100	PUBLIC UTILITIES	10,000.00	3,428.92	10,000.00	10,000.00
208.691.93100	BUILDING MAINTENANCE	1,000.00	38.16	500.00	500.00
208.691.93200	EQUIPMENT MAINTENANCE	21,000.00	7,470.40	2,000.00	2,000.00
208.691.94000	CAMERAS AT HOWE FIELD	0.00	1,544.95	2,500.00	2,500.00
208.691.94200	EQUIPMENT RENTAL	9,500.00	8,467.39	16,000.00	16,000.00
208.691.94202	PORTABLE TOILETS	8,500.00	3,600.00	8,500.00	5,000.00
208.691.95800	EDUCATION & TRAINING	500.00	55.00	2,000.00	2,000.00
208.691.95900	MISCELLANEOUS EXPENSE	100.00	227.80	2,300.00	2,300.00
TOTAL EXPENDITURE		160,500.00	73,201.11	223,975.00	222,475.00
Totals for dept 691 - PARKS & RECREATION		160,500.00	73,201.11	223,975.00	222,475.00
Dept 754 - MEMORIAL DAY					
Expenditure					
208.754.74400	OTHER SUPPLIES - MEMORIAL DAY	750.00	0.00	0.00	0.00
TOTAL EXPENDITURE		750.00	0.00	0.00	0.00
Totals for dept 754 - MEMORIAL DAY		750.00	0.00	0.00	0.00
Dept 756 - PLAYGROUND					
Expenditure					
208.756.74400	OTHER SUPPLIES - PLAYGROUND	800.00	0.00	0.00	0.00
TOTAL EXPENDITURE		800.00	0.00	0.00	0.00
Totals for dept 756 - PLAYGROUND		800.00	0.00	0.00	0.00
Dept 757 - FOURTH OF JULY					
Expenditure					
208.757.95900	MISCELLANEOUS EXPENSE	0.00	0.00	10,000.00	10,000.00
TOTAL EXPENDITURE		0.00	0.00	10,000.00	10,000.00
Totals for dept 757 - FOURTH OF JULY		0.00	0.00	10,000.00	10,000.00
Dept 759 - MUSIC & MOVIES					
Expenditure					
208.759.74400	OTHER SUPPLIES-MUSIC/MOVIES	5,500.00	3,755.00	5,500.00	5,500.00
TOTAL EXPENDITURE		5,500.00	3,755.00	5,500.00	5,500.00
Totals for dept 759 - MUSIC & MOVIES		5,500.00	3,755.00	5,500.00	5,500.00
Dept 760					
Expenditure					
208.760.74400	DOG PARK - OTHER SUPPLIES	1,000.00	140.20	0.00	500.00
TOTAL EXPENDITURE		1,000.00	140.20	0.00	500.00
Totals for dept 760 -		1,000.00	140.20	0.00	500.00
Dept 780 - OUTDOOR REC CENTER					
Expenditure					

GL NUMBER	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 12/31/18	2019-20 REQUESTED BUDGET	2020-21 REQUESTED BUDGET
<b>APPROPRIATIONS</b>					
Dept 780 - OUTDOOR REC CENTER					
Expenditure					
208.780.74400	OTHER SUPPLIES - OUTDOOR REC CENTE	4,000.00	4,046.66	4,000.00	4,000.00
	TOTAL EXPENDITURE	4,000.00	4,046.66	4,000.00	4,000.00
	Totals for dept 780 - OUTDOOR REC CENTER	4,000.00	4,046.66	4,000.00	4,000.00
Dept 789 - RIVER CLEAN-UP PROJECT					
Expenditure					
208.789.74400	OTHER SUPPLIES - RIVER CLEAN UP	500.00	0.00	0.00	0.00
	TOTAL EXPENDITURE	500.00	0.00	0.00	0.00
	Totals for dept 789 - RIVER CLEAN-UP PROJECT	500.00	0.00	0.00	0.00
Dept 901 - CAPITAL OUTLAY					
Expenditure					
208.901.97609	EQUIPMENT-PARKS	500.00	0.00	0.00	0.00
	TOTAL EXPENDITURE	500.00	0.00	0.00	0.00
	Totals for dept 901 - CAPITAL OUTLAY	500.00	0.00	0.00	0.00
Dept 999 - FUND BALANCE					
Expenditure					
208.999.99902	DEBT PAYMENT - REC CENTER	17,000.00	8,450.88	17,000.00	17,000.00
208.999.99904	TO UTILITY FUND - LOAN PAYMENT	12,000.00	0.00	12,000.00	12,000.00
	TOTAL EXPENDITURE	29,000.00	8,450.88	29,000.00	29,000.00
	Totals for dept 999 - FUND BALANCE	29,000.00	8,450.88	29,000.00	29,000.00
<b>TOTAL APPROPRIATIONS</b>		<b>202,550.00</b>	<b>89,593.85</b>	<b>272,475.00</b>	<b>271,475.00</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 208</b>		<b>0.00</b>	<b>20,859.17</b>	<b>11,387.00</b>	<b>15,575.00</b>
	BEGINNING FUND BALANCE	53,308.45	53,308.45	23,327.78	34,714.78
	FUND BALANCE ADJUSTMENTS	(50,839.84)	(50,839.84)	0.00	0.00
	ENDING FUND BALANCE	2,468.61	23,327.78	34,714.78	50,289.78



GL NUMBER	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 12/31/18	2019-20 REQUESTED BUDGET	2020-21 REQUESTED BUDGET
ESTIMATED REVENUES					
Dept 765 - EATON RAPIDS AIR					
Revenue					
210.765.67500	DONATIONS PRIVATE SOURCE	4,000.00	5,486.00	5,000.00	5,000.00
210.765.69400	MISCELLANEOUS REVENUE	0.00	2,428.24	0.00	0.00
	TOTAL REVENUE	4,000.00	7,914.24	5,000.00	5,000.00
Totals for dept 765 - EATON RAPIDS AIR		4,000.00	7,914.24	5,000.00	5,000.00
Dept 931 - TRANSFERS IN					
Revenue					
210.931.69903	TRANSFER FROM GENERAL FUND	0.00	21,909.29	0.00	0.00
	TOTAL REVENUE	0.00	21,909.29	0.00	0.00
Totals for dept 931 - TRANSFERS IN		0.00	21,909.29	0.00	0.00
TOTAL ESTIMATED REVENUES		4,000.00	29,823.53	5,000.00	5,000.00

GL NUMBER	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 12/31/18	2019-20 REQUESTED BUDGET	2020-21 REQUESTED BUDGET
APPROPRIATIONS					
Dept 765 - EATON RAPIDS AIR					
Expenditure					
210.765.74400	OTHER SUPPLIES	4,000.00	5,547.58	5,000.00	5,000.00
	TOTAL EXPENDITURE	4,000.00	5,547.58	5,000.00	5,000.00
	Totals for dept 765 - EATON RAPIDS AIR	4,000.00	5,547.58	5,000.00	5,000.00
	TOTAL APPROPRIATIONS	4,000.00	5,547.58	5,000.00	5,000.00
	NET OF REVENUES/APPROPRIATIONS - FUND 210	0.00	24,275.95	0.00	0.00
	BEGINNING FUND BALANCE	(21,909.29)	(21,909.29)	5,687.46	5,687.46
	FUND BALANCE ADJUSTMENTS	3,320.80	3,320.80	0.00	0.00
	ENDING FUND BALANCE	(18,588.49)	5,687.46	5,687.46	5,687.46

GL NUMBER	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 12/31/18	2019-20 REQUESTED BUDGET	2020-21 REQUESTED BUDGET
ESTIMATED REVENUES					
Dept 253 - CITY TREASURER					
Revenue					
217.253.69400	MISCELLANEOUS REVENUE	3,000.00	143.00	1,000.00	1,000.00
	TOTAL REVENUE	3,000.00	143.00	1,000.00	1,000.00
	Totals for dept 253 - CITY TREASURER	3,000.00	143.00	1,000.00	1,000.00
	TOTAL ESTIMATED REVENUES	3,000.00	143.00	1,000.00	1,000.00

GL NUMBER	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 12/31/18	2019-20 REQUESTED BUDGET	2020-21 REQUESTED BUDGET
APPROPRIATIONS					
Dept 253 - CITY TREASURER					
Expenditure					
217.253.74400	OTHER SUPPLIES	3,000.00	6,850.12	1,000.00	1,000.00
	TOTAL EXPENDITURE	3,000.00	6,850.12	1,000.00	1,000.00
	Totals for dept 253 - CITY TREASURER	3,000.00	6,850.12	1,000.00	1,000.00
	TOTAL APPROPRIATIONS	3,000.00	6,850.12	1,000.00	1,000.00
	NET OF REVENUES/APPROPRIATIONS - FUND 217	0.00	(6,707.12)	0.00	0.00
	BEGINNING FUND BALANCE	840.00	840.00	(5,867.12)	(5,867.12)
	ENDING FUND BALANCE	840.00	(5,867.12)	(5,867.12)	(5,867.12)

Calculations as of 12/31/2018

GL NUMBER	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 12/31/18	2019-20 REQUESTED BUDGET	2020-21 REQUESTED BUDGET
ESTIMATED REVENUES					
Dept 253 - CITY TREASURER					
Revenue					
220.253.66900	TRANSFER FROM BUSINESS INCENTIVE	0.00	0.00	22,500.00	0.00
	TOTAL REVENUE	0.00	0.00	22,500.00	0.00
Totals for dept 253 - CITY TREASURER		0.00	0.00	22,500.00	0.00
Dept 931 - TRANSFERS IN					
Revenue					
220.931.69901	TRANSFER FROM GENERAL FUND	6,250.00	6,250.00	6,250.00	6,250.00
	TOTAL REVENUE	6,250.00	6,250.00	6,250.00	6,250.00
Totals for dept 931 - TRANSFERS IN		6,250.00	6,250.00	6,250.00	6,250.00
TOTAL ESTIMATED REVENUES		6,250.00	6,250.00	28,750.00	6,250.00

Calculations as of 12/31/2018

GL NUMBER	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 12/31/18	2019-20 REQUESTED BUDGET	2020-21 REQUESTED BUDGET
APPROPRIATIONS					
Dept 747 - COMMUNITY DEVELOPMENT					
Expenditure					
220.747.89000	NEIGHBORHOOD REHAB	6,250.00	2,960.64	6,250.00	6,250.00
	TOTAL EXPENDITURE	6,250.00	2,960.64	6,250.00	6,250.00
	Totals for dept 747 - COMMUNITY DEVELOPMENT	6,250.00	2,960.64	6,250.00	6,250.00
TOTAL APPROPRIATIONS		6,250.00	2,960.64	6,250.00	6,250.00
NET OF REVENUES/APPROPRIATIONS - FUND 220		0.00	3,289.36	22,500.00	0.00
	BEGINNING FUND BALANCE	8,505.16	8,505.16	11,794.52	34,294.52
	ENDING FUND BALANCE	8,505.16	11,794.52	34,294.52	34,294.52

Calculations as of 12/31/2018

GL NUMBER	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 12/31/18	2019-20 REQUESTED BUDGET	2020-21 REQUESTED BUDGET
ESTIMATED REVENUES					
Dept 000					
Revenue					
223.000.69903	TRANSFER FROM GENERAL FUND	0.00	0.00	500.00	500.00
	TOTAL REVENUE	0.00	0.00	500.00	500.00
Totals for dept 000 -		0.00	0.00	500.00	500.00
Dept 253 - CITY TREASURER					
Revenue					
223.253.69400	MISCELLANEOUS REVENUE	215.75	0.00	0.00	0.00
	TOTAL REVENUE	215.75	0.00	0.00	0.00
Totals for dept 253 - CITY TREASURER		215.75	0.00	0.00	0.00
TOTAL ESTIMATED REVENUES		215.75	0.00	500.00	500.00

Calculations as of 12/31/2018

GL NUMBER	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 12/31/18	2019-20 REQUESTED BUDGET	2020-21 REQUESTED BUDGET
APPROPRIATIONS					
Dept 253 - CITY TREASURER					
Expenditure					
223.253.74400	OTHER SUPPLIES	215.75	0.00	0.00	0.00
	TOTAL EXPENDITURE	215.75	0.00	0.00	0.00
	Totals for dept 253 - CITY TREASURER	215.75	0.00	0.00	0.00
	TOTAL APPROPRIATIONS	215.75	0.00	0.00	0.00
	NET OF REVENUES/APPROPRIATIONS - FUND 223	0.00	0.00	500.00	500.00
	BEGINNING FUND BALANCE	215.75	215.75	215.75	715.75
	ENDING FUND BALANCE	215.75	215.75	715.75	1,215.75



Calculations as of 12/31/2018

GL NUMBER	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 12/31/18	2019-20 REQUESTED BUDGET	2020-21 REQUESTED BUDGET
<b>ESTIMATED REVENUES</b>					
Dept 253 - CITY TREASURER					
Revenue					
249.253.47700	BUILDING PERMITS	65,000.00	31,255.83	65,000.00	70,000.00
249.253.49000	BUILDING PLAN DEPOSTS	2,500.00	0.00	0.00	0.00
249.253.66400	INTEREST INCOME	0.00	123.91	0.00	0.00
249.253.69400	MISCELLANEOUS REVENUE	0.00	75.00	0.00	0.00
249.253.69900	TRANSFERS IN - GENERAL FUND	0.00	0.00	104,000.00	88,000.00
TOTAL REVENUE		67,500.00	31,454.74	169,000.00	158,000.00
Totals for dept 253 - CITY TREASURER		67,500.00	31,454.74	169,000.00	158,000.00
Dept 371 - BUILDING DEPARTMENT					
Revenue					
249.371.47700	BUILDING PERMITS	0.00	(200.00)	0.00	0.00
TOTAL REVENUE		0.00	(200.00)	0.00	0.00
Totals for dept 371 - BUILDING DEPARTMENT		0.00	(200.00)	0.00	0.00
Dept 999 - FUND BALANCE					
Revenue					
249.999.69990	USE OF FUND BALANCE	30,965.00	0.00	0.00	0.00
TOTAL REVENUE		30,965.00	0.00	0.00	0.00
Totals for dept 999 - FUND BALANCE		30,965.00	0.00	0.00	0.00
TOTAL ESTIMATED REVENUES		98,465.00	31,254.74	169,000.00	158,000.00

Calculations as of 12/31/2018

GL NUMBER	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 12/31/18	2019-20 REQUESTED BUDGET	2020-21 REQUESTED BUDGET
<b>APPROPRIATIONS</b>					
Dept 253 - CITY TREASURER					
Expenditure					
249.253.71005	PART TIME WAGES	0.00	0.00	15,000.00	15,000.00
	TOTAL EXPENDITURE	0.00	0.00	15,000.00	15,000.00
Totals for dept 253 - CITY TREASURER		0.00	0.00	15,000.00	15,000.00
Dept 371 - BUILDING DEPARTMENT					
Expenditure					
249.371.70700	SALARY & WAGES BLDG. INSPECT.	31,730.00	16,021.67	66,330.00	68,318.00
249.371.71500	SOCIAL SECURITY	2,500.00	1,190.75	5,000.00	5,000.00
249.371.71600	HOSPITALIZATION	32,385.00	7,834.31	24,000.00	24,000.00
249.371.71650	RETIREE HEALTH CARE	10,000.00	9,138.64	15,000.00	15,000.00
249.371.71700	LIFE INSURANCE	150.00	94.20	300.00	300.00
249.371.71800	RETIREMENT FUND CONTRIBUTION	3,300.00	5,311.82	7,500.00	7,500.00
249.371.72000	WORKMEN'S COMP INSURANCE	450.00	396.82	925.00	925.00
249.371.72700	BUILDING INSPECTOR SUPPLIES	50.00	0.00	300.00	300.00
249.371.72800	POSTAGE	100.00	6.59	200.00	200.00
249.371.73500	SOFTWARE SUPPORT/UPDATE	775.00	890.00	14,000.00	800.00
249.371.74100	GAS & OIL	250.00	177.68	250.00	250.00
249.371.81700	CONTRACTED INSPECTIONS	12,500.00	6,878.99	14,000.00	14,000.00
249.371.81800	BUILDING PLANS CONSULTING FEES	2,000.00	385.00	1,000.00	1,000.00
249.371.85200	TELEPHONE	625.00	70.06	1,300.00	1,300.00
249.371.86000	TRANSPORTATION	500.00	403.37	1,000.00	500.00
249.371.95700	MEMBERSHIP & DUES	250.00	0.00	700.00	700.00
249.371.95800	EDUCATION & TRAINING	500.00	170.00	750.00	750.00
249.371.95900	MISCELLANEOUS EXPENSE	400.00	0.00	800.00	800.00
	TOTAL EXPENDITURE	98,465.00	48,969.90	153,355.00	141,643.00
Totals for dept 371 - BUILDING DEPARTMENT		98,465.00	48,969.90	153,355.00	141,643.00
<b>TOTAL APPROPRIATIONS</b>		<b>98,465.00</b>	<b>48,969.90</b>	<b>168,355.00</b>	<b>156,643.00</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 249</b>		<b>0.00</b>	<b>(17,715.16)</b>	<b>645.00</b>	<b>1,357.00</b>
	BEGINNING FUND BALANCE	59,950.54	59,950.54	35,315.14	35,960.14
	FUND BALANCE ADJUSTMENTS	(6,920.24)	(6,920.24)	0.00	0.00
	ENDING FUND BALANCE	53,030.30	35,315.14	35,960.14	37,317.14

Calculations as of 12/31/2018

GL NUMBER	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 12/31/18	2019-20 REQUESTED BUDGET	2020-21 REQUESTED BUDGET
ESTIMATED REVENUES					
Dept 301 - POLICE DEPARTMENT					
Revenue					
265.301.65500	FINES & FORFEITURES	100.00	793.52	500.00	500.00
265.301.66400	INTEREST INCOME	10.00	0.00	0.00	0.00
TOTAL REVENUE		<u>110.00</u>	<u>793.52</u>	<u>500.00</u>	<u>500.00</u>
Totals for dept 301 - POLICE DEPARTMENT		<u>110.00</u>	<u>793.52</u>	<u>500.00</u>	<u>500.00</u>
TOTAL ESTIMATED REVENUES		110.00	793.52	500.00	500.00

Calculations as of 12/31/2018

GL NUMBER	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 12/31/18	2019-20 REQUESTED BUDGET	2020-21 REQUESTED BUDGET
APPROPRIATIONS					
Dept 301 - POLICE DEPARTMENT					
Expenditure					
265.301.74400	OTHER SUPPLIES	110.00	0.00	0.00	0.00
TOTAL EXPENDITURE		110.00	0.00	0.00	0.00
Totals for dept 301 - POLICE DEPARTMENT		110.00	0.00	0.00	0.00
TOTAL APPROPRIATIONS		110.00	0.00	0.00	0.00
NET OF REVENUES/APPROPRIATIONS - FUND 265		0.00	793.52	500.00	500.00
BEGINNING FUND BALANCE		3,945.61	3,945.61	4,512.35	5,012.35
FUND BALANCE ADJUSTMENTS		(226.78)	(226.78)	0.00	0.00
ENDING FUND BALANCE		3,718.83	4,512.35	5,012.35	5,512.35

Calculations as of 12/31/2018

GL NUMBER	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 12/31/18	2019-20 REQUESTED BUDGET	2020-21 REQUESTED BUDGET
ESTIMATED REVENUES					
Dept 253 - CITY TREASURER					
Revenue					
301.253.40300	REAL & PERSONAL PROPERTY TAXES	575,725.00	557,962.50	589,948.88	590,000.00
	TOTAL REVENUE	<u>575,725.00</u>	<u>557,962.50</u>	<u>589,948.88</u>	<u>590,000.00</u>
	Totals for dept 253 - CITY TREASURER	<u>575,725.00</u>	<u>557,962.50</u>	<u>589,948.88</u>	<u>590,000.00</u>
Dept 906 - DEBT SERVICE					
Revenue					
301.906.69990	FROM FUND BALANCE	14,848.88	0.00	0.00	0.00
	TOTAL REVENUE	<u>14,848.88</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Totals for dept 906 - DEBT SERVICE	<u>14,848.88</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	TOTAL ESTIMATED REVENUES	<u>590,573.88</u>	<u>557,962.50</u>	<u>589,948.88</u>	<u>590,000.00</u>

Calculations as of 12/31/2018

GL NUMBER	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 12/31/18	2019-20 REQUESTED BUDGET	2020-21 REQUESTED BUDGET
APPROPRIATIONS					
Dept 906 - DEBT SERVICE					
Expenditure					
301.906.99303	BOND PRINCIPAL-CDBG IND PARK	500,000.00	45,286.94	510,000.00	520,000.00
301.906.99504	BOND INTEREST-CDBG IND. PARK	90,573.88	0.00	79,948.88	69,111.38
	TOTAL EXPENDITURE	<u>590,573.88</u>	<u>45,286.94</u>	<u>589,948.88</u>	<u>589,111.38</u>
	Totals for dept 906 - DEBT SERVICE	<u>590,573.88</u>	<u>45,286.94</u>	<u>589,948.88</u>	<u>589,111.38</u>
TOTAL APPROPRIATIONS					
		<u>590,573.88</u>	<u>45,286.94</u>	<u>589,948.88</u>	<u>589,111.38</u>
NET OF REVENUES/APPROPRIATIONS - FUND 301					
		0.00	512,675.56	0.00	888.62
	BEGINNING FUND BALANCE	734,761.17	734,761.17	801,927.91	801,927.91
	FUND BALANCE ADJUSTMENTS	(445,508.82)	(445,508.82)	0.00	0.00
	ENDING FUND BALANCE	289,252.35	801,927.91	801,927.91	802,816.53

GL NUMBER	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 12/31/18	2019-20 REQUESTED BUDGET	2020-21 REQUESTED BUDGET
ESTIMATED REVENUES					
Dept 906 - DEBT SERVICE					
Revenue					
305.906.66900	TRANSFER FROM UTILITY FUND	293,476.26	293,476.26	277,976.26	292,870.00
	TOTAL REVENUE	293,476.26	293,476.26	277,976.26	292,870.00
	Totals for dept 906 - DEBT SERVICE	293,476.26	293,476.26	277,976.26	292,870.00
	TOTAL ESTIMATED REVENUES	293,476.26	293,476.26	277,976.26	292,870.00

GL NUMBER	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 12/31/18	2019-20 REQUESTED BUDGET	2020-21 REQUESTED BUDGET
APPROPRIATIONS					
Dept 906 - DEBT SERVICE					
Expenditure					
305.906.99300	BOND PRINCIPAL-BLDG AUTHORITY	250,000.00	0.00	245,000.00	270,000.00
305.906.99504	BOND INTEREST-BUILDING AUTHORITY	42,976.26	21,488.13	32,976.26	22,870.00
305.906.99800	PAY AGENT FEES	500.00	0.00	0.00	0.00
	TOTAL EXPENDITURE	<u>293,476.26</u>	<u>21,488.13</u>	<u>277,976.26</u>	<u>292,870.00</u>
	Totals for dept 906 - DEBT SERVICE	<u>293,476.26</u>	<u>21,488.13</u>	<u>277,976.26</u>	<u>292,870.00</u>
	TOTAL APPROPRIATIONS	<u>293,476.26</u>	<u>21,488.13</u>	<u>277,976.26</u>	<u>292,870.00</u>
	NET OF REVENUES/APPROPRIATIONS - FUND 305	0.00	271,988.13	0.00	0.00
	BEGINNING FUND BALANCE	(29,192.40)	(29,192.40)	277,471.36	277,471.36
	FUND BALANCE ADJUSTMENTS	34,675.63	34,675.63	0.00	0.00
	ENDING FUND BALANCE	5,483.23	277,471.36	277,471.36	277,471.36



Calculations as of 12/31/2018

GL NUMBER	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 12/31/18	2019-20 REQUESTED BUDGET	2020-21 REQUESTED BUDGET
<b>ESTIMATED REVENUES</b>					
Dept 253 - CITY TREASURER					
Revenue					
598.253.44900	SALES TAX DISCOUNTS TAKEN	750.00	381.57	750.00	750.00
	TOTAL REVENUE	750.00	381.57	750.00	750.00
	Totals for dept 253 - CITY TREASURER	750.00	381.57	750.00	750.00
Dept 528 - SEWER					
Revenue					
598.528.60001	SAW GRANT	823,000.00	125,422.36	500,000.00	0.00
598.528.64500	MATERIAL SALES - SEWER CUT IN -	3,000.00	0.00	3,000.00	3,000.00
598.528.64700	SEWER SALES	1,015,000.00	516,413.35	1,027,000.00	1,027,000.00
598.528.64800	SEWER USE SURCHARGE	30,000.00	11,210.27	30,000.00	30,000.00
598.528.64801	IPP FEES	3,400.00	0.00	3,400.00	3,400.00
598.528.68000	WWTP DEBT PRIN PAID	490,000.00	0.00	0.00	0.00
598.528.69400	MISCELLANEOUS REVENUE	1,500.00	1,926.71	1,500.00	1,500.00
	TOTAL REVENUE	2,365,900.00	654,972.69	1,564,900.00	1,064,900.00
	Totals for dept 528 - SEWER	2,365,900.00	654,972.69	1,564,900.00	1,064,900.00
Dept 538 - ELECTRIC					
Revenue					
598.538.63300	MAINTENANCE SERVICE	300.00	450.00	300.00	350.00
598.538.63700	ELECTRIC SHUT OFF REVENUE	5,000.00	10,521.91	8,000.00	8,000.00
598.538.64700	ELECTRICITY SALES	9,388,750.00	4,548,973.56	9,388,750.00	9,388,750.00
598.538.64800	ENERGY OPTIMIZATION CHARGE	65,000.00	48,024.97	65,000.00	65,000.00
598.538.65000	ELECTRIC PENALTIES	20,000.00	11,795.83	18,000.00	18,000.00
598.538.66800	POLE USAGE RENTAL	15,000.00	5,676.00	15,000.00	15,000.00
598.538.69400	MISCELLANEOUS REVENUE	20,000.00	3,232.41	10,000.00	10,000.00
	TOTAL REVENUE	9,514,050.00	4,628,674.68	9,505,050.00	9,505,100.00
	Totals for dept 538 - ELECTRIC	9,514,050.00	4,628,674.68	9,505,050.00	9,505,100.00
Dept 539 - ELECTRIC NON-OPERATING					
Revenue					
598.539.66400	INTEREST INCOME	15,000.00	22,911.74	20,000.00	20,000.00
	TOTAL REVENUE	15,000.00	22,911.74	20,000.00	20,000.00
	Totals for dept 539 - ELECTRIC NON-OPERATING	15,000.00	22,911.74	20,000.00	20,000.00
Dept 556 - WATER					
Revenue					
598.556.63600	WATER CUT IN	1,000.00	0.00	0.00	0.00
598.556.63700	WATER SHUT OFF REVENUE	1,000.00	0.00	0.00	0.00
598.556.64700	WATER SALES	875,000.00	442,966.66	875,000.00	875,000.00
598.556.69400	MISCELLANEOUS REVENUE	2,000.00	12,453.61	2,000.00	2,000.00
598.556.69500	DWRP CAMPGROUND FEED REVENUE	415.00	1,501.36	500.00	500.00
	TOTAL REVENUE	879,415.00	456,921.63	877,500.00	877,500.00
	Totals for dept 556 - WATER	879,415.00	456,921.63	877,500.00	877,500.00
Dept 931 - TRANSFERS IN					
Revenue					
598.931.69900	TRANSFER IN - PLAYGROUND OF DREAMS	12,000.00	0.00	12,000.00	12,000.00
	TOTAL REVENUE	12,000.00	0.00	12,000.00	12,000.00
	Totals for dept 931 - TRANSFERS IN	12,000.00	0.00	12,000.00	12,000.00
<b>TOTAL ESTIMATED REVENUES</b>		<b>12,787,115.00</b>	<b>5,763,862.31</b>	<b>11,980,200.00</b>	<b>11,480,250.00</b>

Calculations as of 12/31/2018

GL NUMBER	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 12/31/18	2019-20 REQUESTED BUDGET	2020-21 REQUESTED BUDGET
<b>APPROPRIATIONS</b>					
Dept 528 - SEWER					
Expenditure					
598.528.71000	SALARY & WAGES	214,000.00	127,456.59	239,000.00	239,000.00
598.528.71010	OVERTIME SALARY & WAGES	9,000.00	2,194.61	7,000.00	7,000.00
598.528.71500	SOCIAL SECURITY	17,100.00	9,407.04	19,000.00	20,000.00
598.528.71600	HOSPITALIZATION	79,000.00	50,202.74	110,000.00	110,000.00
598.528.71650	RETIREE HEALTH CARE	46,000.00	20,148.74	41,000.00	42,000.00
598.528.71700	LIFE INSURANCE	500.00	167.06	500.00	500.00
598.528.71800	RETIREMENT FUND CONTRIBUTION	50,000.00	37,318.83	75,000.00	75,000.00
598.528.72000	WORKMEN'S COMP INSURANCE	4,500.00	1,247.14	3,000.00	3,000.00
598.528.72800	POSTAGE	10,000.00	3,694.26	8,000.00	8,000.00
598.528.73000	OFFICE SUPPLIES	4,500.00	1,082.96	2,500.00	2,500.00
598.528.73100	COPY MACHINE SUPPLIES	800.00	815.75	1,200.00	1,200.00
598.528.74100	GAS & OIL	3,000.00	1,562.54	3,000.00	3,000.00
598.528.74200	UNIFORMS & LAUNDRY	2,330.00	296.50	2,330.00	2,330.00
598.528.74400	SUPPLIES & MATERIALS	6,000.00	1,690.19	5,000.00	5,000.00
598.528.74401	SAFETY SUPPLIES	1,000.00	720.25	1,200.00	1,500.00
598.528.74600	CHEMICALS	10,000.00	8,174.06	10,000.00	10,000.00
598.528.74800	IPP Expense	500.00	0.00	500.00	500.00
598.528.74900	LAB SUPPLIES	12,000.00	4,804.72	15,000.00	16,500.00
598.528.74901	SAMPLE ANALYSIS	5,500.00	512.00	6,000.00	6,000.00
598.528.75200	PIPE AND FITTINGS	400.00	31.16	400.00	400.00
598.528.77600	CUSTODIAL SUPPLIES	1,800.00	381.64	1,500.00	1,500.00
598.528.80200	ATTORNEY LEGAL FEES	3,200.00	10,534.88	3,200.00	3,200.00
598.528.80300	INDEPENDENT AUDIT	5,290.00	5,000.00	5,290.00	5,290.00
598.528.80900	CONTRACTED CLEANING	25,000.00	9,332.50	25,000.00	26,000.00
598.528.80901	CONTRACTED GRIT REMOVAL	600.00	69.64	600.00	600.00
598.528.81100	ENGINEERING SERVICE	2,000.00	0.00	2,000.00	2,000.00
598.528.81700	CONTRACTED PROGRAMMING	70,210.00	25,699.79	70,210.00	70,210.00
598.528.84000	SAW GRANT EXPENDITURES	815,000.00	186,479.58	500,000.00	0.00
598.528.85200	TELEPHONE	3,250.00	1,185.73	2,400.00	2,400.00
598.528.91300	GENERAL LIABILITY INSURANCE	7,000.00	0.00	7,000.00	7,000.00
598.528.91400	FIRE INSURANCE	11,000.00	0.00	11,000.00	11,000.00
598.528.91700	FLEET INSURANCE	3,200.00	0.00	3,200.00	3,200.00
598.528.92100	PUBLIC UTILITIES	150,000.00	60,113.93	150,000.00	155,000.00
598.528.93100	BUILDING MAINTENANCE	15,000.00	14,639.70	22,500.00	5,000.00
598.528.93200	SEWER EQUIPMENT MAINTENANCE	18,000.00	9,024.28	18,000.00	18,000.00
598.528.93201	CUSTOMER MAINTENANCE & REPAIR	200.00	0.00	200.00	200.00
598.528.93202	CONTRACTED SEWER MAINTENANCE	5,500.00	1,951.79	5,500.00	5,500.00
598.528.93300	OFFICE EQUIP. REPAIRS & MAINT.	2,000.00	0.00	2,000.00	2,000.00
598.528.93400	VEHICLE MAINTENANCE	3,000.00	1.49	0.00	0.00
598.528.94200	EQUIPMENT RENTAL	0.00	174.95	0.00	0.00
598.528.94201	EQUIPMENT RENTAL	7,500.00	5,271.18	8,500.00	8,500.00
598.528.95600	MDEQ FEES	4,500.00	3,190.00	4,500.00	4,500.00
598.528.95700	MEMBERSHIP & DUES	1,200.00	2,070.26	1,200.00	1,500.00
598.528.95800	EDUCATION & TRAINING	3,000.00	700.00	3,000.00	3,000.00
598.528.95900	MISCELLANEOUS EXPENSE	1,000.00	68.77	500.00	500.00
598.528.96100	SEWER - FRANCHISE FEE	71,250.00	71,250.00	72,675.00	74,128.50
598.528.96800	DEPRECIATION	525,000.00	0.00	525,000.00	525,000.00
<b>TOTAL EXPENDITURE</b>		<b>2,230,830.00</b>	<b>678,667.25</b>	<b>1,994,605.00</b>	<b>1,488,658.50</b>
Totals for dept 528 - SEWER		2,230,830.00	678,667.25	1,994,605.00	1,488,658.50
<b>Dept 538 - ELECTRIC</b>					
Expenditure					
598.538.71000	SALARY & WAGES	460,000.00	208,000.20	540,000.00	550,000.00
598.538.71010	OVERTIME SALARY & WAGES	8,000.00	6,316.67	10,000.00	10,000.00
598.538.71020	ADMIN ASST SALARY	0.00	(186.09)	0.00	0.00
598.538.71500	SOCIAL SECURITY	36,000.00	16,318.56	40,000.00	40,000.00
598.538.71600	HOSPITALIZATION	129,500.00	54,299.49	150,000.00	150,000.00
598.538.71650	RETIREE HEALTH CARE	64,500.00	43,452.94	70,000.00	70,000.00
598.538.71700	LIFE INSURANCE	600.00	223.58	600.00	600.00
598.538.71800	RETIREMENT FUND CONTRIBUTION	60,000.00	93,652.16	180,000.00	180,000.00
598.538.72000	WORKMEN'S COMP INSURANCE	3,500.00	1,899.06	3,500.00	3,500.00
598.538.72800	POSTAGE	9,000.00	3,653.66	9,000.00	9,000.00
598.538.73000	OFFICE SUPPLIES	4,600.00	1,035.98	4,000.00	4,000.00
598.538.73100	COPY MACHINE SUPPLIES	1,250.00	816.25	1,500.00	1,500.00
598.538.74100	GAS & OIL	6,500.00	2,289.34	6,500.00	6,500.00
598.538.74110	GAS AND OIL GENERATOR	3,500.00	0.00	3,500.00	3,500.00
598.538.74200	UNIFORMS & LAUNDRY	3,500.00	4,988.50	6,000.00	6,000.00
598.538.74400	SUPPLIES & MATERIALS	12,000.00	23,370.59	50,000.00	50,000.00
598.538.74401	SAFETY SUPPLIES	1,200.00	976.00	2,000.00	2,000.00
598.538.75000	METER SUPPLIES	8,000.00	0.00	4,000.00	4,000.00
598.538.75100	POLE LINE TRANSFORMER SUPPLIES	100,000.00	33.66	100,000.00	100,000.00
598.538.75500	STREET LIGHT SUPPLIES	5,000.00	1,064.95	7,000.00	7,000.00
598.538.75600	CHRISTMAS DECORATIONS	11,500.00	839.79	1,500.00	1,500.00

Calculations as of 12/31/2018

GL NUMBER	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 12/31/18	2019-20 REQUESTED BUDGET	2020-21 REQUESTED BUDGET
<b>APPROPRIATIONS</b>					
Dept 538 - ELECTRIC					
Expenditure					
598.538.77600	CUSTODIAL SUPPLIES	1,000.00	358.10	1,000.00	1,000.00
598.538.80100	BANKING FEES	5,000.00	0.00	5,000.00	5,000.00
598.538.80200	ATTORNEY LEGAL FEES	4,000.00	15,525.41	10,000.00	10,000.00
598.538.80300	INDEPENDENT AUDIT	6,500.00	6,000.00	8,000.00	8,000.00
598.538.80800	TREE REMOVAL, TRIMMING & STUMP	32,000.00	725.00	32,000.00	32,000.00
598.538.81100	ENGINEERING SERVICE	25,000.00	7,427.02	20,000.00	20,000.00
598.538.81700	CONTRACTED PROGRAMMING	50,000.00	1,999.78	5,000.00	5,000.00
598.538.82100	CONTRACTED PCB DISPOSAL	1,000.00	0.00	5,000.00	5,000.00
598.538.82200	CONTRACTED CONSTRUCTION	8,000.00	0.00	10,000.00	10,000.00
598.538.85200	TELEPHONE	10,000.00	3,301.06	8,000.00	8,000.00
598.538.86000	TRANSPORTATION	0.00	0.00	500.00	500.00
598.538.91300	GENERAL LIABILITY INSURANCE	7,500.00	0.00	7,500.00	7,500.00
598.538.91401	FIRE, WIND INSURANCE	150.00	0.00	150.00	150.00
598.538.91410	FIRE, WIND INS. POLE, TRAN. METE	4,500.00	0.00	4,500.00	4,500.00
598.538.91700	FLEET INSURANCE	3,500.00	0.00	3,500.00	3,500.00
598.538.92100	PUBLIC UTILITIES	2,500.00	322.94	1,000.00	1,000.00
598.538.92300	ENERGY CHARGE	6,151,850.00	3,045,564.82	6,200,000.00	6,250,000.00
598.538.92310	STANDBY EXPENSE	7,250.00	1,001.54	2,500.00	2,500.00
598.538.92320	ENERGY OPTIMIZATION EXPENSE	61,411.00	12,413.57	25,000.00	25,000.00
598.538.92330	COM. ENERGY OPT	500.00	0.00	500.00	500.00
598.538.93100	BUILDING MAINTENANCE	1,200.00	45.95	1,000.00	1,000.00
598.538.93200	EQUIPMENT MAINTENANCE	20,000.00	10,061.70	24,000.00	24,000.00
598.538.93210	GENERATOR MAINTENANCE	40,500.00	4,342.81	40,500.00	40,500.00
598.538.93220	SYSTEM MAINTENANCE	300.00	0.00	300.00	300.00
598.538.93300	OFFICE EQUIP. REPAIRS & MAINT.	3,500.00	0.00	1,500.00	1,500.00
598.538.93400	VEHICLE MAINTENANCE	20,000.00	0.00	20,000.00	20,000.00
598.538.93500	RADIO MAINTENANCE	1,000.00	0.00	500.00	500.00
598.538.93800	METER MAINTENANCE	1,000.00	0.00	1,000.00	1,000.00
598.538.94200	EQUIPMENT RENTAL	6,000.00	1,699.71	6,000.00	6,000.00
598.538.95700	MEMBERSHIP & DUES	30,000.00	853.75	30,000.00	30,000.00
598.538.95800	EDUCATION & TRAINING	2,000.00	33.80	2,000.00	2,000.00
598.538.95900	MISCELLANEOUS EXPENSE	4,000.00	1,490.63	4,000.00	4,000.00
598.538.96100	ELECTRIC - FRANCHISE FEE	629,042.50	629,042.50	641,623.35	654,455.82
598.538.96800	DEPRECIATION	35,000.00	0.00	250,000.00	250,000.00
<b>TOTAL EXPENDITURE</b>		<b>8,103,353.50</b>	<b>4,205,255.38</b>	<b>8,560,673.35</b>	<b>8,633,505.82</b>
Totals for dept 538 - ELECTRIC		8,103,353.50	4,205,255.38	8,560,673.35	8,633,505.82
Dept 556 - WATER					
Expenditure					
598.556.71000	SALARY & WAGES	160,000.00	82,852.24	180,000.00	183,000.00
598.556.71010	OVERTIME SALARY & WAGES	4,000.00	3,617.64	6,000.00	6,000.00
598.556.71500	SOCIAL SECURITY	13,000.00	6,630.25	15,000.00	15,500.00
598.556.71600	HOSPITALIZATION	37,000.00	13,182.31	28,000.00	29,000.00
598.556.71650	RETIREE HEALTH CARE	25,000.00	14,089.85	25,000.00	25,000.00
598.556.71700	LIFE INSURANCE	300.00	96.32	300.00	300.00
598.556.71800	RETIREMENT FUND CONTRIBUTION	36,500.00	28,693.82	56,000.00	56,000.00
598.556.72000	WORKMEN'S COMP INSURANCE	5,000.00	1,417.20	3,000.00	3,000.00
598.556.72800	POSTAGE	8,000.00	3,653.67	8,000.00	8,800.00
598.556.73000	OFFICE SUPPLIES	5,500.00	1,319.17	6,500.00	6,100.00
598.556.73100	COPY MACHINE SUPPLIES	1,000.00	815.29	1,200.00	1,400.00
598.556.74100	GAS & OIL	3,500.00	1,029.09	3,500.00	3,900.00
598.556.74200	UNIFORMS & LAUNDRY	1,500.00	843.62	1,700.00	1,900.00
598.556.74400	OTHER SUPPLIES	6,500.00	1,364.16	6,500.00	7,200.00
598.556.74401	SAFETY SUPPLIES	1,500.00	364.60	1,500.00	1,700.00
598.556.74600	CHEMICALS	25,000.00	7,058.00	25,000.00	29,750.00
598.556.74900	LAB SUPPLIES	6,000.00	5,725.85	7,000.00	7,700.00
598.556.75000	METER SUPPLIES	6,750.00	(553.44)	6,750.00	6,750.00
598.556.75200	PIPE AND FITTINGS	10,000.00	0.00	10,000.00	11,100.00
598.556.75400	HYDRANTS	12,000.00	6,106.49	15,000.00	16,700.00
598.556.77600	CUSTODIAL SUPPLIES	1,000.00	323.30	1,000.00	1,200.00
598.556.80200	ATTORNEY LEGAL FEES	3,000.00	10,534.88	3,000.00	3,300.00
598.556.80300	INDEPENDENT AUDIT	5,000.00	5,000.00	5,000.00	5,500.00
598.556.81100	ENGINEERING SERVICE	12,000.00	0.00	14,500.00	16,100.00
598.556.81500	CONTRACTED MOWING	500.00	228.94	600.00	1,200.00
598.556.81700	CONTRACTED PROGRAMMING	30,545.00	1,999.79	30,545.00	33,900.00
598.556.85200	TELEPHONE	3,000.00	1,922.37	3,000.00	3,300.00
598.556.90400	PUBLISHING	600.00	523.20	700.00	750.00
598.556.91300	GENERAL LIABILITY INSURANCE	4,000.00	0.00	4,000.00	4,000.00
598.556.91400	FIRE & WIND INSURANCE	6,500.00	0.00	6,500.00	6,500.00
598.556.91700	FLEET INSURANCE	3,500.00	0.00	3,500.00	3,500.00
598.556.92100	PUBLIC UTILITIES	35,000.00	18,089.09	45,000.00	45,000.00
598.556.93100	BUILDING MAINTENANCE	50,000.00	249.97	20,000.00	20,000.00
598.556.93200	EQUIPMENT MAINTENANCE	14,000.00	9,699.03	16,000.00	18,000.00

Calculations as of 12/31/2018

GL NUMBER	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 12/31/18	2019-20 REQUESTED BUDGET	2020-21 REQUESTED BUDGET
<b>APPROPRIATIONS</b>					
Dept 556 - WATER					
Expenditure					
598.556.93300	OFFICE EQUIP. REPAIRS & MAINT.	3,500.00	35.55	3,500.00	3,900.00
598.556.93400	VEHICLE MAINTENANCE	3,000.00	1,798.71	5,000.00	5,550.00
598.556.94200	EQUIPMENT RENTAL	5,500.00	3,124.21	6,000.00	8,800.00
598.556.94201	EQUIPMENT RENTAL	0.00	55.65	0.00	0.00
598.556.95600	BUSINESS RECRUITMENT	4,500.00	0.00	0.00	0.00
598.556.95700	MEMBERSHIP & DUES	1,750.00	5,163.18	2,500.00	2,500.00
598.556.95800	EDUCATION & TRAINING	1,000.00	600.99	2,000.00	2,200.00
598.556.95900	MISCELLANEOUS EXPENSE	600.00	215.66	800.00	880.00
598.556.96100	WATER- FRANCHISE FEE	60,150.00	60,150.00	61,353.00	62,580.06
598.556.96800	DEPRECIATION	275,000.00	0.00	275,000.00	275,000.00
TOTAL EXPENDITURE		891,695.00	298,020.65	915,448.00	944,460.06
Totals for dept 556 - WATER		891,695.00	298,020.65	915,448.00	944,460.06
Dept 688 - SENIOR CITIZENS					
Expenditure					
598.688.96900	CONTRIB TO SENIOR CTR	6,000.00	6,000.00	4,500.00	4,500.00
598.688.96950	YOUTH PROGRAM	2,000.00	6,000.00	6,000.00	6,000.00
TOTAL EXPENDITURE		8,000.00	12,000.00	10,500.00	10,500.00
Totals for dept 688 - SENIOR CITIZENS		8,000.00	12,000.00	10,500.00	10,500.00
Dept 901 - CAPITAL OUTLAY					
Expenditure					
598.901.97628	EQUIPMENT-SEWER	0.00	249.84	10,400.00	40,000.00
598.901.97638	EQUIPMENT-ELECTRIC	0.00	5,318.84	16,500.00	7,000.00
598.901.97656	EQUIPMENT-WATER	0.00	13,817.11	12,000.00	4,200.00
598.901.98028	OFFICE EQUIPMENT-SEWER	20,000.00	5,316.66	13,000.00	7,000.00
598.901.98038	OFFICE EQUIPMENT-ELECTRIC	20,000.00	5,316.67	13,000.00	7,000.00
598.901.98056	OFFICE EQUIPMENT-WATER	20,000.00	5,316.67	13,000.00	7,000.00
598.901.98138	VEHICLES-ELECTRIC	0.00	0.00	0.00	275,000.00
598.901.98528	SYSTEM-SEWER	300,000.00	0.00	300,000.00	0.00
598.901.98538	SYSTEM-ELECTRIC	134,123.00	0.00	50,000.00	50,000.00
598.901.98556	SYSTEM-WATER	170,000.00	27,134.54	125,000.00	0.00
TOTAL EXPENDITURE		664,123.00	62,470.33	552,900.00	397,200.00
Totals for dept 901 - CAPITAL OUTLAY		664,123.00	62,470.33	552,900.00	397,200.00
Dept 906 - DEBT SERVICE					
Expenditure					
598.906.99505	DWRF BOND	94,370.00	2,185.08	86,926.00	0.00
598.906.99700	CAP IMPROVE BOND & INT	51,250.00	5,625.00	54,250.00	52,000.00
598.906.99800	PAY AGENT FEES	0.00	0.00	500.00	500.00
598.906.99805	DWRF AGENT FEES	500.00	0.00	0.00	0.00
TOTAL EXPENDITURE		146,120.00	7,810.08	141,676.00	52,500.00
Totals for dept 906 - DEBT SERVICE		146,120.00	7,810.08	141,676.00	52,500.00
Dept 999 - FUND BALANCE					
Expenditure					
598.999.99905	TRANSFER TO BUILDING AUTHORITY FUN	292,976.26	293,476.26	277,976.26	292,870.00
598.999.99907	TRANSFER TO MOTOR POOL FUND	130,000.00	130,000.00	0.00	0.00
TOTAL EXPENDITURE		422,976.26	423,476.26	277,976.26	292,870.00
Totals for dept 999 - FUND BALANCE		422,976.26	423,476.26	277,976.26	292,870.00
TOTAL APPROPRIATIONS		12,467,097.76	5,687,699.95	12,453,778.61	11,819,694.38
NET OF REVENUES/APPROPRIATIONS - FUND 598		320,017.24	76,162.36	(473,578.61)	(339,444.38)
BEGINNING FUND BALANCE		13,313,595.47	13,313,595.47	12,390,482.75	11,916,904.14
FUND BALANCE ADJUSTMENTS		(999,275.08)	(999,275.08)	0.00	0.00
ENDING FUND BALANCE		12,634,337.63	12,390,482.75	11,916,904.14	11,577,459.76

GL NUMBER	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 12/31/18	2019-20 REQUESTED BUDGET	2020-21 REQUESTED BUDGET
ESTIMATED REVENUES					
Dept 931 - TRANSFERS IN					
Revenue					
611.931.66900	TRANSFER FROM UTILITY FUND	130,000.00	130,000.00	0.00	0.00
	TOTAL REVENUE	130,000.00	130,000.00	0.00	0.00
Totals for dept 931 - TRANSFERS IN		130,000.00	130,000.00	0.00	0.00
Dept 999 - FUND BALANCE					
Revenue					
611.999.69990	USE OF FUND BALANCE	282,923.52	0.00	0.00	0.00
	TOTAL REVENUE	282,923.52	0.00	0.00	0.00
Totals for dept 999 - FUND BALANCE		282,923.52	0.00	0.00	0.00
TOTAL ESTIMATED REVENUES		412,923.52	130,000.00	0.00	0.00

Calculations as of 12/31/2018

GL NUMBER	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 12/31/18	2019-20 REQUESTED BUDGET	2020-21 REQUESTED BUDGET
<b>APPROPRIATIONS</b>					
Dept 901 - CAPITAL OUTLAY					
Expenditure					
611.901.98102	VEHICLES-POLICE	40,000.00	58,758.01	0.00	0.00
611.901.98103	VEHICLES-FIRE	72,000.00	60,954.83	43,000.00	393,000.00
611.901.98105	VEHICLES - PUBLIC WORKS	165,000.00	0.00	0.00	0.00
611.901.98107	VEHICLES - WATER	55,000.00	0.00	0.00	0.00
611.901.98128	VEHICLES-SEWER	55,000.00	0.00	0.00	0.00
611.901.98138	VEHICLES-ELECTRIC	20,000.00	0.00	0.00	0.00
611.901.99500	INTEREST EXP FIRE	5,923.52	4,344.38	3,522.05	2,677.08
TOTAL EXPENDITURE		412,923.52	124,057.22	46,522.05	395,677.08
Totals for dept 901 - CAPITAL OUTLAY		412,923.52	124,057.22	46,522.05	395,677.08
TOTAL APPROPRIATIONS		412,923.52	124,057.22	46,522.05	395,677.08
NET OF REVENUES/APPROPRIATIONS - FUND 611		0.00	5,942.78	(46,522.05)	(395,677.08)
BEGINNING FUND BALANCE		1,041,754.15	1,041,754.15	650,513.98	603,991.93
FUND BALANCE ADJUSTMENTS		(397,182.95)	(397,182.95)	0.00	0.00
ENDING FUND BALANCE		644,571.20	650,513.98	603,991.93	208,314.85
ESTIMATED REVENUES - ALL FUNDS		17,897,865.91	9,642,560.19	17,202,998.72	16,749,288.13
APPROPRIATIONS - ALL FUNDS		17,273,059.95	7,543,162.38	17,349,214.19	16,919,646.81
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS		624,805.96	2,099,397.81	(146,215.47)	(170,358.68)
BEGINNING FUND BALANCE - ALL FUNDS		17,219,102.37	17,219,102.37	17,169,773.62	17,023,558.15
FUND BALANCE ADJUSTMENTS - ALL FUNDS		(2,148,726.56)	(2,148,726.56)	0.00	0.00
ENDING FUND BALANCE - ALL FUNDS		15,070,375.81	15,070,375.81	17,169,773.62	16,853,199.47